

Exhibit 6 (MWS)
Schedule 1
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Martin W. Seitz
Docket No. 6680-UR-117

Public Service Commission of Wisconsin
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Wisconsin Power and Light Company
Return on Rate Base and Revenue Requirement
6680-UR-117 Test Year
(\$000)

		2010		
		Retail Wisconsin Electric	Wisconsin Gas	Total Retail Wisconsin
1	Allocated Net Investment Rate Base	\$ 1,361,826	\$ 212,220	\$ 1,574,046
2				
3	Return on Rate Base	11.790%	9.940%	11.541%
4				
5	Allowed Return	\$ 160,559	\$ 21,095	\$ 181,654
6	(Rate Base X Allowed Rate of Return)			
7				
8	Current Return	\$ 87,874	\$ 13,901	\$ 101,775
9				
10	Return Deficiency	\$ 72,685	\$ 7,194	\$ 79,879
11	(Allowed Return less Net Income)			
12				
13	Revenue Shortfall - Per Jurisdictional COSS	\$ 121,415	\$ 12,017	\$ 133,431
14				
15	Requested Increase in Revenues	\$ 121,415	\$ 12,017	\$ 133,431
16				
17	Revenue at Present Rates	\$ 931,573	\$ 240,807	\$ 1,172,381
18				
19	Percent Change Calculation	13.03%	4.99%	11.38%

Wisconsin Power and Light Company
Summary of Cost Drivers -- 6680-UR-117 vs 6680-UR-116 Stipulation-2009

2010			
	Total Wisconsin Retail (000s)	Wisconsin Retail Electric (000s)	Wisconsin Retail Gas (000s)
1 Tariff Revenues at Present Rates	<u>\$ 1,005,202</u>	<u>\$ 931,573</u>	<u>\$ 73,628</u>
2			
3 REVENUE REQUIREMENTS INCREASES (DECREASES)			
4			
5 Recovery of Regulatory Asset Deferral Balances			
6 CACP Deferral	1,164	1,164	-
7 CAIR Deferral	(2,368)	(2,368)	-
8 Cedar Ridge Depreciation Deferral	(2,006)	(2,006)	-
9 Pensions Deferral	3,197	2,691	505
10 NED-3 Incremental Deferral	255	255	-
11 Other	(6,583)	(6,304)	(279)
12 Total Regulatory Asset Deferral Recovery	<u>(6,341)</u>	<u>(6,567)</u>	<u>226</u>
13			
14 Fuel Related Costs			
15 Variable Fuel Costs (Purchased Power Energy, Generation and Opportunity Sales)	(59,044)	(59,044)	-
16 Purchased Power - Capacity	(5,919)	(5,919)	-
17 Wheeling	4,558	4,558	-
18 Total Fuel Related Costs	<u>(60,405)</u>	<u>(60,405)</u>	<u>-</u>
19			
20 Operations and Maintenance Costs			
21 Conservation (DSM) Expense and Escrow Balance Recovery	6,307	4,211	2,096
22 Production Expenses	5,681	5,681	-
23 Other Operations and Maintenance Costs	18,634	16,566	2,068
24 Total Operations and Maintenance	<u>30,622</u>	<u>26,458</u>	<u>4,164</u>
25			
26 Depreciation Expense	2,119	1,547	571
27			
28 Changes in Net Investment Rate Base	3,406	3,068	339
29			
30 Bent Tree Wind Farm 50% CWIP in Rate Base	30,525	30,525	-
31			
32 Capital Costs/Taxes/Other	38,847	33,893	4,954
33			
34 Sales and Miscellaneous Revenue Decline	94,659	92,896	1,763
35			
36 Total Incremental Revenue Requirement	<u>133,432</u>	<u>121,415</u>	<u>12,017</u>
37			
38 Percentage Base Rate Increase	<u>13.27%</u>	<u>13.03%</u>	<u>16.32%</u>
39			
40		121,415	12,017
41		0	(0)

Wisconsin Power and Light Company
High Level Retail Revenue Increase Look - Total Retail
6680-UR-117

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Line #	Item	(\$=000) Retail Only		
		Electric	Gas	Total
1	Conservation	\$ 4,211	\$ 2,096	\$ 6,307
2				
3	Distribution Expenses	\$ 2,870	\$ 943	\$ 3,813
4				
5	Pension and Benefit Cost Increases	\$ 10,735	\$ 1,621	\$ 12,356
6				
7	A&G [Less pension and benefit impact]	\$ 2,961	\$ (495)	\$ 2,465
8				
9	Depreciation/Amortizations	\$ (5,020)	\$ 798	\$ (4,222)
10				
11	Rate Base	\$ 3,068	\$ 339	\$ 3,406
12				
13	Bent Tree Wind Farm CWIP [100% in rate base]	\$ 30,525	\$ -	\$ 30,525
14				
15	CACP CWIP [0% in rate base]	\$ -	\$ -	\$ -
16				
17	Working Capital Ratio	\$ 19,055	\$ 2,552	\$ 21,607
18				
19	Return/Capital Structure/Taxes [less Bent Tree and Ratio]	\$ 14,838	\$ 2,402	\$ 17,240
20				
21	Revenue/Gas Margin	\$ 92,896	\$ 1,763	\$ 94,659
22				
23	Fuel Costs - Variable	\$ (59,044)	\$ -	\$ (59,044)
24				
25	Fuel Costs - Fixed Demand	\$ (5,919)	\$ -	\$ (5,919)
26				
27	Wheeling	\$ 4,558	\$ -	\$ 4,558
28				
29	Production O&M	\$ 5,681	\$ -	\$ 5,681
30				
31	Point Estimate Total	<u>\$ 121,415</u>	<u>\$ 12,017</u>	<u>\$ 133,432</u>
32				
33	Percentage increase on revenues	13.03%	4.99%	N/A
34	Percentage increase on Gas margin	N/A	16.32%	N/A

Wisconsin Power and Light Company
High Level Retail Revenue Increase Look
6680-UR-117

Exhibit 6 (MWS)

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Line #	Item	(\$=000) Retail Only			Request					
		Electric	Gas	Total	Defer	Manage	Electric	Gas	Total	
1	Conservation	\$ 4,211	\$ 2,096	\$ 6,307	\$ 6,307	\$ -	\$ -	\$ -	\$ 6,307	
2										
3	Distribution Expenses	\$ 2,870	\$ 943	\$ 3,813	\$ -	\$ 3,813	\$ -	\$ -	\$ 3,813	
4										
5	Pension and Benefit Cost Increases	\$ 10,735	\$ 1,621	\$ 12,356	\$ 6,178	\$ -	\$ 5,368	\$ 810	\$ 12,356	
6										
7	A&G [Less pension and benefit impact]	\$ 2,961	\$ (495)	\$ 2,465	\$ -	\$ 2,465	\$ -	\$ -	\$ 2,465	
8										
9	Depreciation/Amortizations	\$ (5,020)	\$ 798	\$ (4,222)	\$ -	\$ -	\$ (5,020)	\$ 798	\$ (4,222)	
10										
11	Rate Base	\$ 3,068	\$ 339	\$ 3,406	\$ -	\$ -	\$ 3,068	\$ 339	\$ 3,406	
12										
13	Bent Tree Wind Farm CWIP [100% in rate base]	\$ 30,525	\$ -	\$ 30,525	\$ -	\$ 927	\$ 29,598	\$ -	\$ 30,525	
14										
15	CACP CWIP [0% in rate base]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
16										
17	Working Capital Ratio	\$ 19,055	\$ 2,552	\$ 21,607	\$ -	\$ 523	\$ 18,603	\$ 2,481	\$ 21,607	
18										
19	Return/Capital Structure/Taxes [less Bent Tree	\$ 14,838	\$ 2,402	\$ 17,240	\$ -	\$ 17,240	\$ -	\$ -	\$ 17,240	
20										
21	Revenue/Gas Margin	\$ 92,896	\$ 1,763	\$ 94,659	\$ -	\$ -	\$ 92,896	\$ 1,763	\$ 94,659	
22										
23	Fuel Costs - Variable	\$ (59,044)	\$ -	\$ (59,044)	\$ -	\$ -	\$ (59,044)	\$ -	\$ (59,044)	
24										
25	Fuel Costs - Fixed Demand	\$ (5,919)	\$ -	\$ (5,919)	\$ -	\$ (5,919)	\$ -	\$ -	\$ (5,919)	
26										
27	Wheeling	\$ 4,558	\$ -	\$ 4,558	\$ -	\$ 4,558	\$ -	\$ -	\$ 4,558	
28										
29	Production O&M	\$ 5,681	\$ -	\$ 5,681	\$ -	\$ 5,681	\$ -	\$ -	\$ 5,681	
30										
31	Point Estimate Total	\$ 121,415	\$ 12,017	\$ 133,432	\$ 12,485	\$ 29,288	\$ 85,468	\$ 6,191	\$ 133,432	
32										
33	Percentage increase on revenues	13.03%	4.99%	N/A			9.17%	2.57%		
34	Percentage increase on Gas margin	N/A	16.32%	N/A			N/A	8.41%		

Wisconsin Power & Light Company
Electric Utility Operations 6680-UR-117
Estimated Income Statement at Current Rates,
Average Net Investment Rate Base, and
Return on Net Investment Rate Base at Current Rates

		2010	
		Total Company (000s)	Wisconsin Retail (000s)
<u>Estimated Income Statement</u>			
1	Revenues:		
2	Electric Sales Revenues	\$ 1,095,546	\$ 931,573
3	Interruptible Credits	-	(1,584)
4	Other Operating Revenues	9,969	9,045
5	Total Operating Revenues	\$ 1,105,515	\$ 939,034
6			
7	Operating and Maintenance Expense:		
8	Fuel & Purchased Power	\$ 539,869	\$ 417,088
9	Production	61,853	48,151
10	Transmission (Wheeling)	112,155	105,159
11	Distribution	22,873	22,243
12	Customer Accounts	14,258	14,164
13	Customer Service	36,412	36,412
14	Sales	-	-
15	Administrative and General	80,262	70,915
16	Total Operating and Maintenance Expense	\$ 867,684	\$ 714,131
17			
18	Depreciation	\$ 91,373	\$ 81,449
19	Regulatory Asset Amortization	8,704	4,399
20	Taxes Other Than Income Taxes	39,736	36,146
21	Income Taxes	(6,816)	1,404
22	Deferred Income Taxes	16,465	13,631
23	Total Operating Expense	\$ 1,017,147	\$ 851,160
24			
25	Net Adjusted Operating Income at Current Rates	\$ 88,368	\$ 87,874
26			
27			
28	<u>Average Net Investment Rate Base</u>		
29	Plant in Service	\$ 2,970,962	\$ 2,648,362
30	Accumulated Depreciation	(1,206,827)	(1,052,124)
31	Net Plant In Service	\$ 1,764,135	\$ 1,596,238
32			
33	Fuel Inventory	46,425	35,671
34	Materials and Supplies Inventory	20,518	18,034
35	Deferred Taxes	(281,526)	(251,034)
36	Customer Advances	(37,231)	(37,231)
37	Investments & Advancements In Assoc Co.	190	149
38			
39	Average Net Investment Rate Base	\$ 1,512,511	\$ 1,361,826
40			
41	Return on Net Investment Rate Base		
42	at Current Rates	5.84%	6.45%
43			

Wisconsin Power & Light Company
Natural Gas Utility Operations 6680-UR-117
Estimated Income Statement at Current Rates,
Average Net Investment Rate Base, and
Return on Net Investment Rate Base at Current Rates

		2010 Wisconsin Retail
Estimated Income Statement		
Revenues:		
Natural Gas Sales Revenues (Incl. Gas Costs)	\$	240,807
Other Operating Revenues		177
Total Operating Revenues	\$	240,984
Operating and Maintenance Expense:		
Purchased Gas	\$	167,179
Production		537
Distribution		5,858
Customer Accounts		5,674
Customer Service		12,173
Sales		-
Administrative and General		14,333
Total Operating and Maintenance Expense	\$	205,754
Depreciation		11,775
Regulatory Asset Amortization		985
Taxes Other Than Income Taxes		4,382
Incomes Taxes		3,809
Deferred Income Taxes		379
Total Operating Expense	\$	227,084
Net Operating Income at Current Rates	\$	13,901
Average Net Investment Rate Base		
Plant in Service	\$	419,446
Accumulated Depreciation		(203,117)
Net Plant In Service	\$	216,329
Gas in Storage		24,002
Materials and Supplies Inventory		2,243
Deferred Taxes		(25,717)
Customer Advances		(4,638)
Average Net Investment Rate Base	\$	212,220
Return on Net Investment Rate Base at Current Rates		6.55%

Wisconsin Power & Light Company
Weighted Cost of Capital Calculation
at Return on Common Equity of 11.00%
6680-UR-117

		2010		
		Amount	Percentage	
		(000's)	of Capital	
			Structure	
<u>Capital Structure Component</u>				<u>Return on</u> <u>Common</u>
				<u>Weighted</u> <u>Cost</u>
1 (A)	Common Stock Equity	\$ 1,362,895	53.545%	11.000%
2 (B)	Preferred Stock Equity	\$ 59,963	2.356%	5.520%
3 (C)	Long Term Debt	\$ 1,058,331	41.579%	6.870%
5 (D)	Short Term Debt	\$ 64,158	2.521%	5.350%
6 (E)	Weighted Cost of Capital	\$ 2,545,346	100.00%	9.01%
7				
8 (F)	Income Taxes on Equity Capital			
9	at 35% Federal and 7.90% Wisconsin Tax			
10	.6704 X (A) + (B)			4.04%
11				
12 (G)	Ratepayer Cost of Capital			13.05%
13				
14	<u>Interest Coverages</u>			
15				
16 (H)	Before Tax Coverage			
17	Line (H) / Lines (C) + (D) + (E)			4.36
18				
19 (I)	After Tax Coverage			
20	Line (F) / Lines (C) + (D) + (E)			3.01

Wisconsin Power & Light Company
Calculation of Required Rate of Return
on Net Investment Rate Base
at 11.00% Return on Common Equity
Wisconsin Retail Electric Utility Operations
Dollars in Thousands
6680-UR-117

	2010
1 (A) Weighted Cost of Capital	9.01%
2	
3 (B) Ratio of Net Investment Rate Base	
4 plus CWIP to Capital Applicable Primarily to	
5 Utility Operations plus Deferred Income	
6 Tax Credits (RATIO)	91.51%
7	
8 (C) Adjusted Cost of Capital to Derive	
9 Percent Return Requirement Applicable	
10 to Net Investment Rate Base. (= A/B)	9.85%
11	
12 (D) Average CWIP Balance Allowed Current Return (Retail)	\$ 256,208
13	
14 (E) Average Net Investment Rate Base (Retail)	\$ 1,361,826
15	
16 (F) CWIP Allowed A Current Return as a Percentage	
17 of Average Net Investment Rate Base (= D / E)	18.81%
18	
19 (G) Adjustment to Adjusted Cost of Capital	
20 to Provide a Current Return on CWIP (= C * F)	1.85%
21	
22 (H) Adjustment to Return Requirement to provide	
23 Short Term Debt Return on Reg Assets	0.09%
24	
25 (I) Rate of Return Required on	
26 Net Investment Rate Base (= C+ G+ H)	11.79%

Wisconsin Power & Light Company
Calculation of Required Rate of Return
on Net Investment Rate Base
at 11.00% Return on Common Equity
Wisconsin Retail Natural Gas Utility Operations
Dollars in Thousands
6680-UR-117

		2010
1 (A)	Weighted Cost of Capital	9.01%
2		
3 (B)	Ratio of Net Investment Rate Base	
4	plus CWIP to Capital Applicable Primarily to	
5	Utility Operations plus Deferred Income	
6	Tax Credits (RATIO)	91.51%
7		
8 (C)	Adjusted Cost of Capital to Derive	
9	Percent Return Requirement Applicable	
10	to Net Investment Rate Base. (= A/B)	9.85%
11		
12 (D)	Average CWIP Balance Allowed Current Return (Retail)	\$ 1,949
13		
14 (E)	Average Net Investment Rate Base (Retail)	\$ 212,220
15		
16 (F)	CWIP Allowed A Current Return as a Percentage	
17	of Average Net Investment Rate Base (= D / E)	0.92%
18		
19 (G)	Adjustment to Adjusted Cost of Capital	
20	to Provide a Current Return on CWIP (= C * F)	0.09%
21		
22 (H)	Rate of Return Required on	
23	Net Investment Rate Base (= C+ G)	9.94%

WISCONSIN POWER AND LIGHT COMPANY
ALLOCATION OF UTILITY RATE BASE
CONSOLIDATED
\$(000)

	Total Consolidated Electric	Basis for Allocation	Allocated WP&L Retail	Allocated WP&L Wholesale
1 PLANT IN SERVICE -				
2 Production - Alloc	1,192,252	Net Coin Dmd	934,046	258,205
3 - Specific	<u>0</u>	Specific	<u>0</u>	
4 Total Production	1,192,252		934,046	258,205
5				
6 Distribution -				
7 Lines & Subs - Alloc	1,088,227	Dist. L&S	1,058,408	29,819
8 - Specific		Dist. L&S (b)		
9 Total Lines & Substations	1,088,227.191		1,058,408.158	29,819.033
10				
11 Meters	85,363	Meter Investment (a)	84,863	500
12 Services	104,951	Specific	104,951	
13 Street Lighting & Signals	14,014	Specific	14,014	
14 Line Transformers	<u>239,974</u>	Specific	<u>239,974</u>	
15 Total Distribution	1,532,528		1,502,209	30,319
16				
17 General & Intangible - Alloc	56,754	Common (Labor)	48,898	7,854
18 - Specific		Common (Labor) (b)		
19 Total General & Intangible	<u>56,754</u>		<u>48,898</u>	<u>7,854</u>
20				
21 Common Allocated - Alloc	189,429	Common (Labor)	163,209	26,216
22 - Specific		Common (Labor) (b)		
23 Total Common Allocated	<u>189,429</u>		<u>163,209</u>	<u>26,216</u>
24				
25 Total Gross Plant in Service	<u>2,970,962</u>		<u>2,648,362</u>	<u>322,594</u>
26				
27				

(a) The WP&L portion is allocated on the indicated basis.

(b) The wholesale jurisdictional amounts are specifically identified and the retail amounts are allocated based on the indicated allocator.

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WISCONSIN POWER AND LIGHT COMPANY
ALLOCATION OF UTILITY RATE BASE
CONSOLIDATED
\$(000)

	Total Consolidated Electric	Basis for Allocation	Allocated WP&L Retail	Allocated WP&L Wholesale
1 ACCUMULATED PROVISION FOR DEPRECIATION (RESERVE) -				
2 Production - Alloc	581,209	Net Coin Dmd	455,336	125,872
3 - Specific		Specific	0	
4 Total Production	581,209		455,336	125,872
5				
6 Distribution -				
7 Lines & Subs - Alloc	324,561	Dist. L&S	315,667	8,893
8 - Specific		Dist. L&S (b)		
9 Total Lines & Substations	324,561		315,667	8,893
10				
11 Meters	34,053	Meter Invest (a)	33,854	199
12 Services	38,028	Specific	38,028	
13 Street Lighting & Signals	9,376	Specific	9,376	
14 Line Transformers	76,999	Specific	76,999	
15 Total Distribution	483,017		473,924	9,092
16				
17 General & Intangible - Alloc	25,836	Common (Labor)	22,260	3,576
18 - Specific		Common (Labor) (b)		
19 Total General & Intangible	25,836		22,260	3,576
20				
21 Common Allocated - Alloc	116,766	Common (Labor)	100,604	16,160
22 - Specific		Common (Labor) (b)		
23 Total Common Allocated	116,766		100,604	16,160
24				
25 Total Accumulated Depreciation	1,206,827		1,052,124	154,700
26				
27				
28 TOTAL NET PLANT -				
29 Production	611,043		478,710	132,333
30 Distribution	1,049,511		1,028,285	21,227
31 General & Intangible	30,918		26,638	4,278
32 Common Allocated	72,663		62,605	10,056
33 Total Net Plant	1,764,135		1,596,238	167,893
34				
35				

- (a) The WP&L portion is allocated on the indicated basis.
(b) The wholesale jurisdictional amounts are specifically identified and the retail amounts are allocated based on the indicated allocator.

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WISCONSIN POWER AND LIGHT COMPANY
ALLOCATION OF UTILITY RATE BASE
CONSOLIDATED
\$(000)

	Total Consolidated Electric	Basis for Allocation	Allocated WP&L Retail	Allocated WP&L Wholesale
1 NET DEFERRED INCOME TAXES (A/C 282 AND A/C 283)				
2 Production - Nuclear Decommissioning	51	Specific	38	13
3				
4 Production - Alloc	98,459	Net Coin Dmd	77,136	21,323
5 - Specific	0	Net Coin Dmd (b)		
6 Total Production	98,459		77,136	21,323
7				
8 Production -				
9 Nuclear Fuel - Alloc	(6,350)	Energy	(4,879)	(1,471)
10 - Specific	0	Specific		
11 Total Nuclear Fuel	(6,350)		(4,879)	(1,471)
12				
13 Distribution -				
14 Lines & Subs - Alloc	90,564	Dist. L&S	88,082	2,482
15 - Specific	0	Dist. L&S (b)		
16 Total Lines & Substations	90,564		88,082	2,482
17				
18 Meters	5,613	Meter Invest (a)	5,580	33
19 Services	3,992	Specific	3,992	
20 Street Lighting & Signals	1,304	Specific	1,304	
21 Line Transformers	29,277	Specific	29,277	
22 Total Distribution	130,749		128,235	2,515
23				
24 General & Intangible - Alloc	(16,582)	Common (Labor)	(14,286)	(2,295)
25 - Specific	0	Common (Labor) (b)		
26 Total General & Intangible	(16,582)		(14,286)	(2,295)
27				
28 Common Allocated - Alloc	75,198	Common (Labor)	64,790	10,407
29 - Specific	0	Common (Labor) (b)		
30 Total Common Allocated	75,198		64,790	10,407
31				
32 Total Deferred Income Tax Balance	281,526		251,034	30,492
33				

34 (a) The WP&L portion is allocated on the indicated basis.

35 (b) The wholesale jurisdictional amounts are specifically identified and the retail amounts are allocated based on the indicated allocator.

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WISCONSIN POWER AND LIGHT COMPANY
ALLOCATION OF UTILITY RATE BASE
CONSOLIDATED
\$(000)

	Total Consolidated Electric	Basis for Allocation	Allocated WP&L Retail	Allocated WP&L Wholesale
1 OTHER RATE BASE ITEMS -				
2 Fossil Fuel Inventory	46,425	Energy	35,671	10,754
3				
4 Materials & Supplies - Production	10,306	Net Coin Dmd	8,074	2,232
5 - Distribution	9,793	Gross Dist. Plt	9,600	194
6 - Common	418	Common (Labor)	360	58
7 Subtotal Materials & Supplies	20,518		18,034	2,484
8				
9 Investments & Advances in Associated Co.	190	Net Coin Dmd	149	41
10				
11 Customer Advances - Specific	(37,231)	Specific	(37,231)	0
12 - Distribution L&S	0	Dist. L&S	0	0
13 - Total	(37,231)		(37,231)	0
14				
15 Total Other Rate Base Items	29,902		16,623	13,279
16				
17 ET INVEST RATE BASE BEFORE FERC ADJUST	1,512,511		1,361,826	150,681
18				
19 Miscellaneous in Rate Base:				
20 Working Capital Allowance - FERC Only	0	See Schedule		0
21 Prepayments		Net Plant	0	0
22 TAL FERC ADJUSTED NET INVEST RATEBASE	1,512,511		1,361,826	150,681
23				

24 (a) The wholesale jurisdictional amounts are specifically identified and the retail amounts are allocated based on the indicated allocator.

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WISCONSIN POWER AND LIGHT COMPANY
ALLOCATION OF UTILITY RATE BASE
CONSOLIDATED
\$(000)

	Total Consolidated Electric	Basis for Allocation	Allocated WP&L Retail	Allocated WP&L Wholesale
1 CWIP IN RATE BASE -				
2 Production	299,388	Net Coin Dmd	234,550	64,838
3				
4 Distribution -				
5 Lines & Substations	12,799	Dist. L&S	12,449	351
6 Meters	55	Meter Invest (a)	55	0
7 Services	1,100	Specific	1,100	
8 Street Lighting & Signals	0	Specific	0	
9 Line Transformers	2,781	Specific	2,781	
10 Total Distribution	16,735		16,384	351
11				
12 General & Intangible	662	Common (Labor)	571	92
13 Common Allocated	5,458	Common (Labor)	4,703	755
14				
15 Total CWIP in Rate Base	322,244		256,208	66,036
16				
17				

18 (a) The WP&L portion is allocated on the indicated basis.

19 (b) The wholesale jurisdictional amounts are specifically identified and the retail amounts are allocated based on the indicated allocator.

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WISCONSIN POWER AND LIGHT COMPANY
ALLOCATION OF UTILITY RATE BASE
CONSOLIDATED
\$(000)

	Total Consolidated Electric	Basis for Allocation	Allocated WP&L Retail	Allocated WP&L Wholesale
1 Return on Net Investment Rate Base	9.846%		9.850%	9.846%
2				
3 Percentage of CWIP Allowed A Current Return				
4 to Net Investment Rate Base	21.305%		18.814%	43.825%
5				
6 Adjustment to Return Requirement to provide				
7 a Current Return on CWIP	2.098%		1.853%	4.315%
8				
9 Adjustment to Return Requirement to provide				
10 Short Term Debt Return on Reg Assets	0.085%		0.090%	
11				
12 Adjusted Return on Net Investment Rate Base	<u>12.030%</u>		<u>11.790%</u>	<u>14.161%</u>

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WISCONSIN POWER AND LIGHT COMPANY
ALLOCATION OF UTILITY OPERATING EXPENSES
CONSOLIDATED
\$(000)

	Total Consolidated Electric	Basis for Allocation	Allocated WP&L Retail	Allocated WP&L Wholesale
1 OPERATIONS AND MAINTENANCE EXPENSES				
2 Production				
3 Fuel - Fossil (Allocable)	206,151	Energy	158,399	47,752
4 Fuel - Fossil (Specific)	0	Specific		
5 Total Fossil Fuel	206,151		158,399	47,752
6				
7 Purchased Power - Energy	182,975	Energy	140,592	42,383
8 -Demand	150,743	Net Coin Dmd	118,097	32,646
9 Total Purchased Power	333,719		258,689	75,029
10				
11 Total Fuel and Purchased Power	539,869		417,088	122,781
12				
13				
14 Operation	26,071	Net Coin Dmd	20,425	5,646
15 - KNPP NQ Fund Return to Customers	0	Specific (Net Coinc Dmd)		
16 Total Production Operation	26,071		20,425	5,646
17				
18				
19 Maintenance - Energy	20,398	Energy	15,673	4,725
20 - Demand	15,385	Net Coin Dmd	12,053	3,332
21 - KNPP NQ Fund Return to Customers	0	Specific (Energy)		
22 Total Production Maintenance	35,782		27,726	8,057
23				
24 Total Production (Excluding Fuels)	61,853		48,151	13,703
25	601,723		465,239	
26 Transmission				
27 Retail Transmission	105,159	Retail	105,159	0
28 Wholesale Network Transmission	6,997	Wh. & SB Network	0	6,997
29				
30 Total Transmission	112,155		105,159	6,997
31				
32 Distribution				
33 Operation - Lines & Substations	5,916	Dist. L&S	5,754	162
34 - Meters	(886)	Meter Invest	(881)	(5)
35 - Services	500	Meter Invest	497	
36 - St. Lighting/Signals	1	St Ltg Invest	1	
37 Total Distribution Operation	5,531		5,371	157
38				
39 Maintenance - Lines & Substations	17,210	Dist. L&S	16,739	472
40 - Meters	4	Meter Invest	4	0
41 - St. Lighting/Signals	12	St Ltg Invest	12	
42 - Transformers	117	Transf. Invest	117	
36 Total Distribution Maintenance	17,343		16,872	472
44				
45 Total Distribution	22,873		22,243	629

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WISCONSIN POWER AND LIGHT COMPANY
ALLOCATION OF UTILITY OPERATING EXPENSES
CONSOLIDATED
\$(000)

	Total Consolidated Electric	Basis for Allocation	Allocated WP&L Retail	Allocated WP&L Wholesale
1 OPERATIONS AND MAINTENANCE EXPENSES				
2 Customer Accounting				
3 Uncollectable Accounts (A/C 904)	3,551	Specific	3,551	
4 Accounts Receivable Factoring		Total Rate Base	0	0
5 Other	10,708	Cust. Acctg.	10,613	95
6 Total Customer Accounting	14,258		14,164	95
7				
8 Customer Service & Information				
9 Electric Conservation	31,130	Specific	31,130	
10 Wholesale Only (A/C 912.12)		Specific		0
11 Other	5,282	Cust. Serv.	5,282	
12 Total Customer Service & Information	36,412		36,412	0
13				
14 Sales	0	Cust. Serv.	0	0
15				
16 Administrative & General				
17 Account 928 - Specific Rate Case Amounts	0	Specific	*	
18 - Miscellaneous	834	Common (Labor)	719 *	115
19 - Total	834		719 *	115
20 Account 924 - Property Insurance	2,096	Net Plant	1,902 *	194
21 Account 930.11 - Recoverable Dues		Revenue	0 *	0
22 Account 930.32 - EPRI Dues		Common (Labor)	0 *	0
23 A&G Credits	(21,317)	Net Coin Dmd	(16,700)	(4,617)
24 All Remaining Recoverable Expenses	98,649	Common (Labor)	84,994	13,652
25 Total A&G	80,262	86.1581593%	70,915	9,344
26				
27 O&M Excluding Fuel & Purchased Power	327,815		297,043	30,768
28				
29 Total O&M Including Fuel & Purchased Power	867,684		714,131	153,549
30				
31				

(a) The wholesale jurisdictional amounts are specifically identified and the retail amounts are allocated based on the indicated allocator.

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WISCONSIN POWER AND LIGHT COMPANY
ALLOCATION OF UTILITY OPERATING EXPENSES
CONSOLIDATED
\$(000)

		Total Consolidated Electric	Basis for Allocation	Allocated WP&L Retail	Allocated WP&L Wholesale
1	REGULATORY ASSET AMORTIZATION				
2	Production Demand - Specific	7,460	Specific	3,155	4,304
3	Total Production Demand	7,460		3,155	4,304
4					
5	Production Energy - Specific	(2,679)	Energy (b)	(2,679)	
6	Total Production Energy	(2,679)		(2,679)	0
7					
8	Transmission - Specific	524	Transmission (b)	524	
9	Total Transmission	524		524	0
10					
11	Distribution -				
12	Lines & Subs - Specific	0	Dist. L&S (b)	0	0
13	Meters	0	Specific	0	
14	Services	0	Specific	0	
15	Street Lighting & Signals	0	Specific	0	
16	Line Transformers	0	Specific	0	
17	Total Distribution	0		0	0
18					
19	General - Specific	616	Common (Labor) (b)	616	
20	Total General & Intangible	616		616	0
21					
22	Common Electric - Specific	2,783	Common (Labor) (b)	2,783	
23	Total Common Allocated	2,783		2,783	0
24					
25	Total Regulatory Asset Amortization	8,704		4,399	4,304
26					

27 (a) The WP&L portion is allocated on the indicated basis.

28 (b) The wholesale jurisdictional amounts are specifically identified and the retail amounts are allocated based on the indicated allocator.

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WISCONSIN POWER AND LIGHT COMPANY
ALLOCATION OF UTILITY OPERATING EXPENSES
CONSOLIDATED
\$(000)

	Total Consolidated Electric	Basis for Allocation	Allocated WP&L Retail	Allocated WP&L Wholesale
1 NORMAL DEPRECIATION				
2 Production - Alloc	33,353	Net Coin Dmd	26,130	7,223
3 - Specific	167	Specific	167	
4 Total Production	33,520		26,297	7,223
5				
6 Production - Alloc	0	Energy	0	0
7 - Specific		Energy (b)		
8 Total Production	0		0	0
9				
10 Distribution -				
11 Lines & Subs - Alloc	27,795	Dist. L&S	27,034	762
12 - Specific		Dist. L&S (b)		
13 Total Lines & Substations	27,795		27,034	762
14 Meters	5,760	Meter Invest (a)	5,726	34
15 Services	1,626	Specific	1,626	
16 Street Lighting & Signals	313	Specific	313	
17 Line Transformers	8,590	Specific	8,590	
18 Total Distribution	44,084		43,288	796
19				
20 General & Intangible - Alloc	1,503	Common (Labor)	1,295	208
21 - Specific		Common (Labor) (b)		
22 Total General & Intangible	1,503		1,295	208
23				
24 Common Allocated - Alloc	12,266	Common (Labor)	10,569	1,698
25 - Specific		Common (Labor) (b)		
26 Total Common Allocated	12,266		10,569	1,698
27				
28 Total Normal/Book Depreciation	91,373		81,449	9,925
29				

30 (a) The WP&L portion is allocated on the indicated basis.

31 (b) The wholesale jurisdictional amounts are specifically identified and the retail amounts are allocated based on the indicated allocator.

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WISCONSIN POWER AND LIGHT COMPANY
ALLOCATION OF UTILITY OPERATING EXPENSES
CONSOLIDATED
\$(000)

	Total Consolidated Electric	Basis for Allocation	Allocated WP&L Retail	Allocated WP&L Wholesale
1 NET DEFERRED INCOME TAXES (A/C 410.1 LESS A/C 411.1)				
2 Production - Nuclear Decommissioning	0	Specific	0	0
3				
4 Production - Alloc	15,752	Net Coin Dmd	12,340	3,411
5 - Specific	0	Net Coin Dmd (b)		
6 Total Production	15,752		12,340	3,411
7				
8 Distribution -				
9 Lines & Subs - Alloc	(958)	Dist. L&S	(932)	(26)
10 - Specific	0	Dist. L&S (b)		
11 Total Lines & Substations	(958)		(932)	(26)
12 Meters	1,029	Meter Invest (a)	1,023	6
13 Services	1,366	Specific	1,366	
14 Street Lighting & Signals	173	Specific	173	
15 Line Transformers	3,133	Specific	3,133	
16 Total Distribution	4,743		4,764	(20)
17				
18 General & Intangible - Alloc	(103)	Common (Labor)	(89)	(14)
19 - Specific	0	Common (Labor) (b)		
20 Total General & Intangible	(103)		(89)	(14)
21				
22 Common Allocated - Alloc	(3,927)	Common (Labor)	(3,384)	(544)
23 - Specific	0	Common (Labor) (b)		
24 Total Common Allocated	(3,927)		(3,384)	(544)
25				
26 Total Deferred Income Taxes	16,465		13,631	2,833
27				

28 (a) The WP&L portion is allocated on the indicated basis.

29 (b) The wholesale jurisdictional amounts are specifically identified and the retail amounts are allocated based on the indicated allocator.

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WISCONSIN POWER AND LIGHT COMPANY
ALLOCATION OF UTILITY OPERATING EXPENSES
CONSOLIDATED
\$(000)

	Total Consolidated Electric	Basis for Allocation	Allocated WP&L Retail	Allocated WP&L Wholesale
1 Property Loss	0	Specific	0	
2				
3 TAXES OTHER THAN INCOME TAXES				
4 Property Related	217	Net Plant	197	20
5 PSCW Remainder Assessment	1,014	Specific	1,014	
6 FERC Remainder Assessment	0	Specific		0
7 Payroll Related	5,863	Common (Labor)	5,051	811
8 Revenue Related - Retail	29,884	Specific	29,884	0
9 Revenue Related - Wholesale	2,759	Specific	0	2,759
10 Total Taxes Other	39,736		36,146	3,590
11				
12 Total Net Operating Expense	1,023,963		849,756	174,202
13				
14				

15 (a) The WP&L portion is allocated on the indicated basis.

16 (b) The wholesale jurisdictional amounts are specifically identified and the retail amounts are allocated based on the indicated allocator.

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WISCONSIN POWER AND LIGHT COMPANY
ALLOCATION OF FEDERAL INCOME TAXES
CONSOLIDATED
\$(000)

	Total Consolidated Electric		Basis for Allocation	Allocated WP&L Retail	Allocated WP&L Wholesale
1 REVENUE:					
2 Tariff Revenues	1,095,546		Specific	931,573	163,973
3 Incremental Unbilled Revenues	0		Specific	0	0
4 Misc. Revenues - Specifically Assigned	0		Specific	0	0
5 - Joint	9,969		Net Plant	9,045	924
6 - WP&L Interdepartmental	0		Specific	0	0
7 - WP&L Transformer Rentals	0		Specific	0	0
8 Net Interruptible Revenue Credit	0		Net Coin Dmd	(1,584)	1,584
9 Emissions Revenues			Energy	0	0
10 Class A Sales - Demand			Net Coin Dmd	0	0
11 Class A Sales - Energy	0		Energy	0	0
12 Total Operating Revenue	1,105,515			939,034	166,481
13					
14 TOTAL NET OPERATING EXPENSE	1,023,963	81,552		849,756	174,202
15					
16 (ADDITIONS) DEDUCTIONS TO INCOME:					
17 Deferred Income Taxes	(16,465)	98,017	See Expenses	(13,631)	(2,833)
18					
19 Production Energy - Alloc	(190)		Energy	(146)	(44)
20 - Specific			Energy (b)		
21 Total Production Energy	(190)			(146)	(44)
22					
23 Production - Decommissioning	0		Net Coin Dmd	0	0
24					
25 Production - Alloc	45,260		Net Coin Dmd	35,458	9,802
26 - Specific			Net Coin Dmd (b)		
27 Total Production	45,260			35,458	9,802
28					
29 Distribution					
30 Lines & Subs - Alloc	(3,399)		Dist. L&S	(3,306)	(93)
31 - Specific			Dist. L&S (b)		
32 Total Lines & Subs	(3,399)			(3,306)	(93)
33					
34 Meters	2,456		Meter Invest (a)	2,442	14
35 Services	3,386		Specific	3,386	
36 Street Lights	426		Specific	426	
37 Transformers	8,310		Specific	8,310	
38 Total Distribution	11,180			11,259	(79)
39					
40 General & Intangible - Alloc	(280)		Common (Labor)	(241)	(39)
41 - Specific			Common (Labor) (b)		
42 Total General & Intangible	(280)			(241)	(39)
43					
44 Common Allocated - Alloc	(7,514)		Common (Labor)	(6,474)	(1,040)
45 - Specific			Common (Labor) (b)		
46 Total Common Allocated	(7,514)			(6,474)	(1,040)
47					
48 Total (Additions) Deductions to Income	31,992	48,457		26,226	5,767

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WISCONSIN POWER AND LIGHT COMPANY
ALLOCATION OF FEDERAL INCOME TAXES
CONSOLIDATED
\$(000)

	Total Consolidated Electric	Basis for Allocation	Allocated WP&L Retail	Allocated WP&L Wholesale
1 OTHER TAX DEDUCTIONS:				
2 Synchronized Interest	59,976	Total Rate Base	54,001	5,975
3 State Franchise Tax Accrued	3,325		3,810	(485)
4 Total Other Federal Tax Deductions	63,301		57,811	5,490
5				
6 NET TAXABLE INCOME	(13,741)		5,241	(18,977)
7				
8 FEDERAL INCOME TAX (Tax Rate - 0.350)	(4,809)		1,834	(6,642)
9				
10 LESS: ITC Earned -				
11 - Production Other		Net Coin Dmd	0	0
12 - Distribution Lines & Subs.		Dist. L&S	0	0
13 Meters		Specific (a)	0	0
14 Services		Specific		
15 St. Lighting		Specific		
16 Transformers		Specific		
17 Total Distribution	0		0	0
18 - General & Common Allocated		Common (Labor)	0	0
19 Total ITC Earned	0		0	0
20				
21 FEDERAL INCOME TAX PAYABLE	(4,809)		1,834	(6,642)
22				
23 INCOME TAX ADJUSTMENTS				
24 Tax Credit & Prior Year Tax Adj.	(4,269)	Net Coin Dmd	(3,344)	(924)
25 Unbilled Revenue		Revenue	0	0
26 ITC Earned	0	See Above	0	0
27 ITC Restored -				
28 - Production Other	(735)	Net Coin Dmd	(576)	(159)
29 - Distribution Lines & Subs.	(228)	Dist. L&S	(222)	(6)
30 Meters	(17)	Specific (a)	(17)	0
31 Services	(37)	Specific	(37)	
32 Street Lighting	0	Specific	0	
33 Transformers	(40)	Specific	(40)	
34 Total Distribution	(323)		(316)	(6)
35 - General & Common Allocated	(5)	Common (Labor)	(4)	(1)
36 Total Income Tax Adjustments	(5,331)		(4,240)	(1,090)
37				
38 FEDERAL INCOME TAX	(10,141)		(2,406)	(7,732)
39				

40 (a) The WP&L portion only is allocated on the indicated basis.

41 (b) The wholesale jurisdictional amounts are specifically identified and the retail amounts are allocated based on the indicated allocator.

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WISCONSIN POWER AND LIGHT COMPANY
ALLOCATION OF STATE INCOME TAXES
CONSOLIDATED
\$(000)

	Total Consolidated Electric	Basis for Allocation	Allocated WP&L Retail	Allocated WP&L Wholesale
1 REVENUE:				
2 Tariff Revenues	1,095,546	Specific	931,573	163,973
3 Incremental Unbilled Revenues	0	Specific	0	0
4 Misc. Revenues - Specifically Assigned	0	Specific	0	0
5 - Joint	9,969	Net Plant	9,045	924
6 - WP&L Interdepartmental	0	Specific	0	
7 - WP&L Transformer Rentals	0	Specific	0	
8 Interruptible Revenue Credit	0	Net Coin Dmd	(1,584)	1,584
9 Emissions Revenues	0	Energy	0	0
10 Class A Sales - Demand	0	Net Coin Dmd	0	0
11 Class A Sales - Energy	0	Energy	0	0
12 Total Operating Revenue	1,105,515		939,034	166,481
13				
14 TOTAL NET OPERATING EXPENSE	1,023,963		849,756	174,202
15				
16 (ADDITIONS) DEDUCTIONS TO INCOME:				
17 Deferred Income Taxes	(16,465)	See Expenses	(13,631)	(2,833)
18				
19 Production Energy - Alloc	(190)	Energy	(146)	(44)
20 - Specific		Energy (b)		
21 Total Production Energy	(190)		(146)	(44)
22				
23 Production - Alloc	(18,096)	Net Coin Dmd	(14,177)	(3,919)
24 - Specific		Net Coin Dmd (b)		
25 Total Production	(18,096)		(14,177)	(3,919)
26				
27 Distribution				
28 Lines & Subs - Alloc	4,513	Dist. L&S	4,390	124
29 - Specific		Dist. L&S (b)		
30 Total Lines & Subs	4,513		4,390	124
31				
32 Meters	3,293	Meter Invest (a)	3,274	19
33 Services	3,523	Specific	3,523	
34 Street Lights	471	Specific	471	
35 Transformers	9,011	Specific	9,011	
36 Total Distribution	20,811		20,668	143
37				
38 General & Intangible - Alloc	85	Common (Labor)	73	12
39 - Specific		Common (Labor) (b)		
40 Total General & Intangible	85		73	12
41				
42 Common Allocated - Alloc	(6,655)	Common (Labor)	(5,734)	(921)
43 - Specific		Common (Labor) (b)		
44 Total Common Allocated	(6,655)		(5,734)	(921)
45				
46 Total (Additions) Deductions to Income	(20,510)		(12,946)	(7,562)

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WISCONSIN POWER AND LIGHT COMPANY
ALLOCATION OF STATE INCOME TAXES
CONSOLIDATED
\$(000)

	Total Consolidated Electric	Basis for Allocation	Allocated WP&L Retail	Allocated WP&L Wholesale
1 OTHER TAX DEDUCTIONS:				
2 Synchronized Interest	59,976	Total Rate Base	54,001	5,975
3 Total Other Federal Tax Deductions	59,976		54,001	5,975
4				
5 NET TAXABLE INCOME	42,086		48,223	(6,133)
6				
7 STATE INCOME TAX (Tax Rate - 0.079)	3,325		3,810	(485)
8 LESS: Tax Credits			0	0
9 ADD : Tax Adjustments (Prior Year Tax)		Net Plant	0	0
10 STATE INCOME TAX	3,325		3,810	(485)

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WISCONSIN POWER AND LIGHT COMPANY
RETURN ON RATE BASE AND REVENUE REQUIREMENT
CONSOLIDATED
\$(000)

	Total Consolidated Electric	Basis for Allocation	Allocated WP&L Retail	Allocated WP&L Wholesale
1 REVENUE:				
2 Tariff	\$1,095,546		\$931,573	\$163,973
3 Incremental Unbilled Revenues	0		0	0
4 Misc. Revenues - Specifically Assigned	0		0	0
5 - Joint	9,969		9,045	924
6 - WP&L Interdepartmental	0		0	0
7 - WP&L Transformer Rentals	0		0	0
8 Interruptible Revenue Credit	0		(1,584)	1,584
9 Emissions Revenues	0		0	0
10 Class A Sales - Demand	0		0	0
11 Class A Sales - Energy	0		0	0
12 Total	1,105,515		939,034	166,481
13				
14 OPERATING EXPENSES:				
15 Fuel and Purchased Power	539,869		417,088	122,781
16 Other Operations and Maintenance	327,815		297,043	30,768
17 Regulatory Asset Amortization	8,704		4,399	4,304
18 Normal Depreciation	91,373		81,449	9,925
19 Deferred Tax Expense	16,465		13,631	2,833
20 Taxes Other Than Income Taxes	39,736		36,146	3,590
21 Operating Expenses Before Income Taxes	1,023,963		849,756	174,202
22 State Income Taxes	3,325		3,810	(485)
23 Federal Income Taxes	(10,141)		(2,406)	(7,732)
24 Total	1,017,147		851,160	165,984
25				
26 NET INCOME:	88,368		87,874	497
27 Dividend Income From WI Valley Improvement	0	Net Coin Dmd	0	0
28 Decommissioning Earnings	0	Specific		
29 Total Net Income	88,368		87,874	497
30				
31 EARNED RETURN:				
32 Total Net Income	88,368		87,874	497
33 / Allocated Net Investment Rate Base	1,512,511		1,361,826	150,681
34				
35 Earned Rate of Return On Rate Base	5.840%		6.450%	0.330%
36				
37 ALLOWED RETURN:				
38				
39 Allowed Rate Of Return on Rate Base	12.030%		11.790%	14.161%
40 X Allocated Net Investment Rate Base	1,512,511		1,361,826	150,681
41				
42 Allowed Return	181,955		160,559	21,338
43				
44 RETURN DEFICIENCY / (EXCESS):	93,587		72,685	20,841
45				
46 REVENUE SHORTFALL / (EXCESS):	156,330		\$ 121,415	34,814
47 (Return Deficiency (Excess) / 0.598650)				
48				
49 REVENUE AT PRESENT RATES			\$ 931,573	163,973
50 (Tariff Revenues + Interdepartmental)				
51				
52 PERCENT INCREASE / (DECREASE):			13.03%	21.23%
53 Effective Tax Rate	25.37%		30.74%	49.57%

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WISCONSIN POWER AND LIGHT COMPANY
URISDICTIONAL AND FUNCTIONAL ALLOCATION FACTOR:
CONSOLIDATED
\$(000)

		Total Electric	Basis for Allocation	Total Retail	Total Wholesale
1	Gross Coincident Demand in Megawatts	2,241.0		1,773.6	467.4
2	Percent of Total	100.0000%		79.1449%	20.8551%
3					
4	Net Coincident Demand in Megawatts	2,107.5		1,651.1	456.4
5	Percent of Total	100.0000%		78.3430%	21.6570%
6					
7	Non-coincident Demand in Megawatts - Distr.	3,835.4		3,730.3	105.1
8	Percent of Total	100.0000%		97.2599%	2.7401%
9					
10	Energy at Generator in Megawatt-hours	13,882,706		10,666,994	3,215,713
11	Percent of Total	100.0000%		76.8365564%	23.1634%
12					
13	Transmission:				
14	Retail	100.0000%		100.0000%	0.0000%
15	Wholesale and SBWGE (network)	100.0000%		0.0000%	100.0000%
16	Wholesale and SBWGE (Other)	100.0000%		0.0000%	100.0000%
17					
18					
19	Distribution Lines & Substations:				
20					0.0000%
21	Distribution Lines and Subs	100.0000%		97.2599%	2.7401%
22	Total -	100.0000%		97.2599%	2.7401%
23					
24					
25	Distribution Meters Investment	85,363		84,863	500
26	Percent of Total (For O&M)	100.0000%		99.4143%	0.5857%
27	Percent of Total - WP&L only (For Plant)	100.0000%		99.4143%	0.5857%
28					
29					
30	Distribution Street Lighting Investment	14,014		14,014	
31	Percent of Total	100.0000%		100.0000%	
32					
33					
34	Distribution Transformer Investment	239,974		239,974	
35	Percent of Total	100.0000%		100.0000%	
36					
37					
38	Customer Accounting:				
39	Weighted # of Customers	461,231		457,133	4,097
40	Percent of Total	100.0000%		99.1117%	0.8883%
41					
42					
43	Customer Service & Information:				
44	Energy at Meter in Megawatt-hours	13,146,365	1.000000000	9,983,574	3,162,792
45	Percent of Total	100.0000%		75.9417%	24.0583%
46					

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WISCONSIN POWER AND LIGHT COMPANY
URISDICTIONAL AND FUNCTIONAL ALLOCATION FACTOR:
CONSOLIDATED
\$(000)

		Labor by Function	Percent of Total	Basis for Allocation	Total Retail	Total Wholesale
1	Common Plant (Labor) Allocators:					
2	Production - Energy	\$13,022	23.1479%	Energy	17.7861%	5.3619%
3	Production - Demand	19,971	35.5015%	Net Coin Dmd	27.8129%	7.6885%
4						
5	Distribution:					
6	Lines & Subs	14,399	25.5961%	Dist. L&S	24.8947%	0.7014%
7	Meters	(549)	-0.9759%	Meter Invest	-0.9702%	-0.0057%
8	Services	311	0.5528%	Meter Invest	0.5496%	
9	St Ltg/Signals	8	0.0142%	St Ltg Invest	0.0142%	
10	Line Transf.	73	0.1298%	Transf Invest	0.1298%	
11	Total Distribution	14,241	25.3170%		24.6181%	0.6957%
12	Customer Accounting	5,907	10.5008%	Cust. Acctg.	10.4075%	0.0933%
13	Customer Service & Info. - DSM	0	0.0000%	Wi. Retail	0.0000%	
14	Customer Service & Info.	3,113	5.5337%	Cust. Serv. Exp.	5.5337%	0.0000%
15	Total Common (Labor)	56,255	100.0010%		86.1583%	13.8393%

0

WISCONSIN POWER AND LIGHT COMPANY
URISDICTIONAL AND FUNCTIONAL ALLOCATION FACTOR:
CONSOLIDATED
\$(000)

		<u>Total Electric</u>	<u>Basis for Allocation</u>	<u>Total Retail</u>	<u>Total Wholesale</u>
1	Gross Distribution Plant Allocator	100.0000%		98.0216%	1.9784%
2					
3	Net Plant Allocator	100.0000%		90.7322%	9.2676%
4					
5	Total Rate Base Allocator	100.0000%		90.0374%	9.9623%
6					
7	Revenue Allocators	100.0000%		84.9409%	15.0591%
8					
9	Gross Plant Allocator	100.0000%		89.1415%	10.8582%
10					
11	Customer Service Expense Allocator	100.0000%		99.9987%	0.0000%

0

WISCONSIN POWER AND LIGHT COMPANY
GROSS REVENUE CONVERSION FACTOR
CONSOLIDATED
\$(000)

	DESCRIPTION	ELECTRIC	WATER	GAS
1	FLAT RATES:			
2				
3	LICENSE FEE (REVENUE TAX RATE)	3.19%	3.19%	0.97%
4				
5	STATE INCOME TAX RATE	7.90%	7.90%	7.90%
6				
7	FEDERAL TAX RATE	35.00%	35.00%	35.00%
8				
9				
10				
11				
12				
13	EFFECTIVE RATES USED IN GROSS REVENUE CONVERSION:			
14				
15	LICENSE FEE			
16				
17	EFFECTIVE STATE INCOME TAX RATE	5.1350%	5.1350%	5.1350%
18				
19	EFFECTIVE FEDERAL INCOME TAX RATE	<u>35.0000%</u>	<u>35.0000%</u>	<u>35.0000%</u>
20				
21				
22	TOTAL EFFECTIVE TAX RATE	<u>40.1350%</u>	<u>40.1350%</u>	<u>40.1350%</u>
23				
24				
25				
26				
27				
28	GROSS REVENUE CONVERSION FACTOR	<u>59.8650%</u>	<u>59.8650%</u>	<u>59.8650%</u>
29				

UR 117 Filed

WISCONSIN POWER AND LIGHT COMPANY
ALLOCATION OF UTILITY RATE BASE
CONSOLIDATED
\$(000)

	Total Consolidated Gas	Cross Reference	Basis for Allocation	Allocated WP&L
1 PLANT IN SERVICE -				
2 Production	64		Specific	64
3 Distribution	389,694		Sales	389,694
4 General & Intangible	7,487		Sales	7,487
5 Common Allocated	22,200		Sales	22,200
6				
7 Total Plant	419,446			419,446
8				
9				
10 ACCUMULATED PROVISION FOR DEPRECIATION (RESERVE) -				
11 Production	75		Specific	75
12 Distribution	185,831		Sales	185,831
13 General & Intangible	3,527		Sales	3,527
14 Common Allocated	13,684		Sales	13,684
15				
16 Total Accumulated Depreciation	203,117			203,117
17				
18				
19 TOTAL NET PLANT -				
20 Production	(11)			(11)
21 Distribution	203,864			203,864
22 General & Intangible	3,961	198		3,961
23 Common Allocated	8,516	428		8,516
24				
25 Total Net Plant	216,329			216,329
26				
27				
28 PLANT NET DEFERRED TAX BALANCES -				
29 Production	(114)		Specific	(114)
30 Distribution	18,133		Sales	18,133
31 General & Intangible	(1,115)		Sales	(1,115)
32 Common Allocated	8,813		Sales	8,813
33				
34 Total Plant Deferred Tax	25,717			25,717
35				
36 OTHER RATE BASE ITEMS -				
37 Materials & Supplies	2,243		Sales	2,243
38 Stored Natural Gas	24,002		Sales	24,002
39 Customer Advances	(4,638)		Specific	(4,638)
40 Contributions in Aid of Construction			Specific	
41				
42 Total Other Rate Base Items	21,607			21,607
43				
44				
45 GAS NET INVESTMENT RATE BASE	212,220			212,220
46				

UR 117 Filed

WISCONSIN POWER AND LIGHT COMPANY
ALLOCATION OF UTILITY RATE BASE
CONSOLIDATED
\$(000)

	<u>Total Consolidated Gas</u>	<u>Cross Reference</u>	<u>Basis for Allocation</u>	<u>Allocated WP&L</u>
1 CWIP IN RATE BASE -				
2 Production	0		Specific	0
3 Distribution	1,306		Sales	1,306
4 General & Intangible	3		Sales	3
5 Common Allocated	<u>640</u>		Sales	<u>640</u>
6				
7 Total CWIP in Rate Base	<u>1,949</u>			<u>1,949</u>

UR 117 Filed

WISCONSIN POWER AND LIGHT COMPANY
ALLOCATION OF UTILITY RATE BASE
CONSOLIDATED
\$(000)

	<u>Total Consolidated Gas</u>	<u>Allocated WP&L</u>
1 Return on Net Investment Rate Base	9.846%	9.850%
2		
3 Percentage of CWIP Allowed a Current Return		
4 to Net Investment Rate Base	0.918%	0.918%
5		
6 Adjustment to Return Requirement to provide		
7 a Current Return on CWIP	0.090%	0.090%
8		
9 Adjusted Return on Net Investment Rate Base	9.936%	9.940%

UR 117 Filed

WISCONSIN POWER AND LIGHT COMPANY
ALLOCATION OF UTILITY OPERATING EXPENSES
CONSOLIDATED
\$(000)

	Total Consolidated Gas	Cross Reference	Basis for Allocation	Allocated WP&L
1 Production				
2 Operation	537		WP&L only	537
3 Maintenance	0		WP&L only	0
4				
5 Total Production	537			537
6				
7 Distribution				
8 Operation	4,503		Customers	4,503
9 Maintenance	1,355		Customers	1,355
10				
11 Total Distribution	5,858			5,858
12				
13 Customer Accounting				
14 Uncollectable Accounts (a/c 904)	1,508		Specific	1,508
15 Accounts Receivable Factoring	0		Rate Base	0
16 Other	4,166		Customers	4,166
17				
18 Total Customer Accounting	5,674			5,674
19				
20 Customer Service & Information				
21 Gas Conservation	10,118		Specific	10,118
22 Other	2,055		Customers	2,055
23				
24 Total Customer Service & Information	12,173			12,173
25				
26 Sales	0		Customers	0
27				
28 Administrative & General				
29 Account 928 - Specific Rate Case Amounts	0		Specific	0
30 - Miscellaneous	174		Customers	174
31 Account 924 - Property Insurance	437		Customers	437
32 Account 930.12 - Recoverable Dues	0		Customers	0
33 Other - (Excluding Institutional Advertising)	13,722		Customers	13,722
34				
35 Total Administrative & General	14,333			14,333
36				
37 Total O&M (excluding Purchased Gas)	38,575			38,575
38				
39				
40 Regulatory Asset Amortization				
41 Production	435		Specific	435
42 Distribution	0		Sales	0
43 General & Intangible	38		Sales	38
44 Common Allocated	512		Sales	512
45				
46 Total Regulatory Asset Amortization	985			985
47				
48				
49 Normal/Book Depreciation				
50 Production	1		Specific	1
51 Distribution	9,603		Sales	9,603
52 General & Intangible	733		Sales	733
53 Common Allocated	1,438		Sales	1,438
54				
55 Total Normal/Book Depreciation	11,775			11,775

UR 117 Filed

WISCONSIN POWER AND LIGHT COMPANY
 ALLOCATION OF UTILITY OPERATING EXPENSES
 CONSOLIDATED
 \$(000)

	Total Consolidated Gas	Cross Reference	Basis for Allocation	Allocated WP&L
1 Net Deferred Tax Expense Plant Related				
2 Production	(69)		Specific	(69)
3 Distribution	1,151		Sales	1,151
4 General & Intangible	(243)		Sales	(243)
5 Common Allocated	(460)		Sales	(460)
6				
7 Total Deferred Tax Plant Related	379			379
8				
9 Taxes Other Than Income				
10 Revenue Related	3,119		WP&L only	3,119
11 PSCW Remainder Assessment	192		WP&L only	192
12 Plant Related	21		Customers	21
13 Payroll Related	1,050		Gross Plant	1,050
14 Superfund Tax	0		Revenue	0
15				
16 Total Taxes Other	4,382			4,382
17				
18				
19 Total Net Operating Expense	56,096			56,096
20				

UR 117 Filed

WISCONSIN POWER AND LIGHT COMPANY
ALLOCATION OF FEDERAL INCOME TAXES
CONSOLIDATED
\$(000)

	Total Consolidated Gas	Cross Reference	Basis for Allocation	Allocated WP&L
1 REVENUE:				
2 Margin on Gas Sales	73,628		Specific	73,628
3 Margin on Interdepartmental - Non Generation	0		WP&L only	0
4 Test Year Unbilled Revenues			WP&L only	0
5 Misc. Revenues:				
6 Specific	177		Specific	177
7 Margin on Interdepartmental - Generation	0		WP&L only	0
8				
9 Total Operating Revenue	73,805			73,805
10				
11 TOTAL NET OPERATING EXPENSE	56,096		See Expenses	56,096
12				
13 ADD (ADDITIONS)/DEDUCTIONS				
14 Deferred Tax Expense	(379)		See Expenses	(379)
15 State Franchise Tax Accrued	587		See State Taxes	587
16 Synchronized Interest	7,001		Rate Base	7,001
17 Production	(172)		Specific	(172)
18 Distribution	2,583		Sales	2,583
19 General & Intangible	(612)		Sales	(612)
20 Common Allocated	(881)		Sales	(881)
21				
22 Total Adjustments to Operating Expense	8,127			8,127
23				
24				
25 TOTAL OF EXPENSE DEDUCTIONS	64,223			64,223
26				
27 NET TAXABLE INCOME	9,583			9,583
28				
29				
30 FEDERAL INCOME TAX	3,354			3,354
31 LESS: ITC Earned	0		Sales	0
32				
33				
34				
35 FEDERAL INCOME TAX PAYABLE	3,354			3,354
36				
37 INCOME TAX ADJUSTMENTS				
38 Tax Credits & Prior Years Adjustment	0		Net Plant	0
39 Unbilled Revenue	0		Revenue	0
40 ITC Earned	0		Sales	0
41 ITC Restored	(131)		Sales	(131)
42				
43 Total Tax Adjustments	(131)			(131)
44				
45				
46 FEDERAL INCOME TAX	3,223			3,223
47				

UR 117 Filed

WISCONSIN POWER AND LIGHT COMPANY
ALLOCATION OF STATE INCOME TAXES
CONSOLIDATED
\$(000)

	Total Consolidated Gas	Cross Reference	Basis for Allocation	Allocated WP&L
1 REVENUE:				
2 Margin on Gas Sales	73,628		Specific	73,628
3 Margin on Interdepartmental - Non Generation	0		WP&L only	0
4 Test Year Unbilled Revenues	0		WP&L only	0
5 Misc. Revenues:				
6 Specific	177		Specific	177
7 Margin on Interdepartmental - Generation	0		WP&L only	0
8				
9 Total Operating Revenue	<u>73,805</u>			<u>73,805</u>
10				
11 TOTAL NET OPERATING EXPENSE	<u>56,096</u>		See Expenses	<u>56,096</u>
12				
13 LESS ADDITIONS:				
14 Deferred Tax Expense	(379)		See Expenses	(379)
15 Synchronized Interest	7,001		Rate Base	7,001
16 Production	(172)		Specific	(172)
17 Distribution	5,170		Sales	5,170
18 General & Intangible	(555)		Sales	(555)
19 Common Allocated	<u>(780)</u>		Sales	<u>(780)</u>
20				
21 Total State Tax Adjustments	<u>10,285</u>			<u>10,285</u>
22				
23				
24 TOTAL OF EXPENSE DEDUCTIONS	<u>66,381</u>			<u>66,381</u>
25				
26				
27 NET TAXABLE INCOME	<u>7,425</u>			<u>7,425</u>
28				
29				
30 STATE INCOME TAX	<u>587</u>			<u>587</u>
31				

UR 117 Filed

WISCONSIN POWER AND LIGHT COMPANY
 RETURN ON RATE BASE AND REVENUE REQUIREMENT
 CONSOLIDATED
 \$(000)

	Total Consolidated Gas	Cross Reference	Basis for Allocation	Allocated WP&L
1 REVENUE:				
2 Margin on Gas Sales	73,628			73,628
3 Margin on Interdepartmental - Non Generation	0			0
4 Test Year Unbilled Revenues	0			0
5 Misc. Revenues:				
6 Specific	177			177
7 Margin on Interdepartmental - Generation	0			0
8				
9 Total	73,805			73,805
10				
11 OPERATING EXPENSES:				
12 Operations and Maintenance	38,575			38,575
13 Regulatory Asset Amortization	985			985
14 Normal Depreciation	11,775			11,775
15 Deferred Income Taxes	379			379
16 Taxes Other Than Income Taxes	4,382			4,382
17				
18 Operating Expenses Before Income Taxes	56,096			56,096
19 State Income Taxes	587			587
20 Federal Income Taxes	3,223			3,223
21				
22 Total	59,905			59,905
23				
24				
25 NET INCOME:	13,901			13,901
26				
27				
28 EARNED RETURN:				
29				
30 Total Net Income	13,901			13,901
31 / Allocated Net Investment Rate Base	212,220			212,220
32				
33 Earned Rate of Return On Rate Base	6.550%			6.550%
34				
35				
36 ALLOWED RETURN:				
37				
38 Allowed Rate Of Return On Rate Base	9.936%			9.940%
39 X Allocated Net Investment Rate Base	212,220			212,220
40				
41 Allowed Return	21,086			21,095
42				
43				
44				
45 RETURN DEFICIENCY / (EXCESS):	7,185			7,194
46 (Allowed Return LESS Net Income)				
47				
48 MARGIN SHORTFALL / (EXCESS):	12,003			\$ 12,017
49 (Return Deficiency (Excess) / 0.598650)				
50				
51 MARGIN ON GAS SALES				85,645
52 (Margin Shortfall + Margin on Gas Sales + Margin on Interdepartmental)				
53				
54 PURCHASED GAS RELATED REVENUES				167,179
55 MARGIN ON GAS SALES AND INTERDEPARTMENTAL (PRESENT RATES)				73,628
56				
57 TOTAL GAS REVENUES (PRESENT RATES)				240,807
58				
59 PERCENT INCREASE / (DECREASE): (Margin)				16.32%
60 PERCENT INCREASE / (DECREASE): (Total Revenues)				4.99%

UR 117 Filed

WISCONSIN POWER AND LIGHT COMPANY
 JURISDICTIONAL ALLOCATION FACTORS
 CONSOLIDATED

05/09/08
 Docket: 6680-UR-117

		<u>Total Gas</u>	<u>Cross Reference</u>	<u>Total WP&L</u>
1	Commodity Usage in Dekatherms	35,789,948		35,789,948
2	Percent of Total	100.0000%		100.0000%
3				
4	Customer Allocator	179,342		179,342
5	Percent of Total	100.0000%		100.0000%
6				
7	Gross Plant Allocator	100.0000%		100.0000%
8				
9	Net Plant Allocator	100.0000%		100.0000%
10				
11	Rate Base Allocator	100.0000%		100.0000%
12				
13	Revenues Allocator	100.0000%		100.0000%

Wisconsin Power and Light Company
Test Year 2010
Summary of Estimated Energy Sources and Fuel Costs

Line #	Account Number	Description	2010 Test Year Fuel Costs		
			Energy Requirements MWH	Fuel Costs \$	\$/KWH
1		<u>Variable Fuel Costs</u>			
2	501	FOSSIL STEAM PLANTS			
3		Columbia 1	1,738,960	\$ 30,681,364	\$ 0.01764
4		Columbia 2	1,697,260	\$ 29,814,311	\$ 0.01757
5		Edgewater 3	263,330	\$ 7,251,989	\$ 0.02754
6		Edgewater 4	1,385,710	\$ 34,132,067	\$ 0.02463
7		Edgewater 5	1,959,160	\$ 46,706,789	\$ 0.02384
8		Nelson Dewey 1	685,800	\$ 15,151,939	\$ 0.02209
9		Nelson Dewey 2	716,190	\$ 15,569,408	\$ 0.02174
10		Rock River 1	15,840	\$ 1,337,800	\$ 0.08446
11		Rock River 2	18,880	\$ 1,490,903	\$ 0.07897
12		Blackhawk	1,190	\$ 149,429	\$ 0.12557
13		TOTAL STEAM	8,482,320	\$ 182,286,000	\$ 0.02149
14					
15	536	HYDRAULIC POWER	196,450	\$ -	N/A
16					
17	547	OTHER FUEL EXPENSE			
18		Wind			
19		Wind Farm	203,160	\$ -	N/A
20		Peakers			
21		Neenah 1 & 2	88,900	\$ 6,659,139	\$ 0.07491
22		Rock River 3, 4, 5 and 6	12,860	\$ 1,377,327	\$ 0.10710
23		South Fond du Lac	26,730	\$ 2,506,981	\$ 0.09379
24		Berlin/Deer Ridge & Double S Dairy	15,790	\$ 363,170	\$ 0.02300
25		Sheboygan Falls	86,600	\$ 5,766,333	\$ 0.06659
26		Sheepskin	1,890	\$ 209,213	\$ 0.11069
27		TOTAL OTHER FUEL EXPENSE	435,930	\$ 16,882,163	\$ 0.03873
28					
29	555	PURCHASED POWER ENERGY(incl DOE D&D Amort)	4,298,220	\$ 182,975,190	\$ 0.04257
30					
31					
32	447	LESS RESALE POWER NON FIRM ENERGY REVENUE	(39,430)	\$ (1,130,900)	\$ 0.02868
33					
34		<u>Total Variable Fuel Costs</u>	13,373,490	\$ 381,012,453	\$ 0.02849
35					
36		<u>Fixed Fuel Costs plus Wheeling</u>			
37	565	WHEELING EXPENSES	-	\$ 108,419,843	N/A
38					
39	555	PURCHASED POWER CAPACITY	-	\$ 135,705,836	N/A
40					
41	447	RESALE POWER NON FIRM CAPACITY REVENUE	-	\$ -	N/A
42					
43		<u>Total Fixed Fuel Costs plus Wheeling</u>	-	\$ 244,125,679	N/A
44					
45		<u>Other Fuel Costs Not Included in Fuel Model</u>			
46	555	Sheboygan Falls Lease Payment	-	\$ 15,037,596	N/A
47	575	MISO Schedule 16 & 17 Charges	-	\$ 3,049,649	N/A
48	501	GENCO Internal Fuel Handling Costs	-	\$ 6,982,442	N/A
49	561	Balancing Authority Charges	-	\$ 685,732	N/A
50		<u>Total Other Fuel Costs Not Included in Fuel Model</u>	-	\$ 25,755,419	N/A
51					
52		<u>Total Fuel Costs plus Wheeling</u>	13,373,490	\$ 650,893,551	N/A
53					
54		<u>Reconcile to Jurisdictional COSS</u>			
55		Total Fuel (including DOE D&D Amortization)		\$ 206,150,605	
56		Purchased Power Energy		\$ 182,975,190	
57		Purchased Power Demand		\$ 150,743,432	
58		Wheeling		\$ 112,155,224	
59		Sales For Resale		\$ (1,130,900)	
60		<u>Total Fuel Related Costs per Jurisdictional COSS</u>		\$ 650,893,551	

Wisconsin Power and Light Company
Test Year 2010
Summary of Net Investment Rate Base - Fuel

Line #	Account Number	Description	2010	
			13 Month Average	
			Units	Total Cost
1				
2	151	ELECTRIC FUEL STOCK		
3		Coal	893,326 Tons	\$ 35,724,809
4		Oil	- Gallons	\$ -
5		Petroleum Coke	44,781 Tons	\$ 1,867,668
6		Natural Gas	1,478,922 DKT	\$ 8,828,530
7		Tire Derived Fuel (TDF)	98 Tons	\$ 4,056
8		TOTAL ELECTRIC FUEL STOCK		<u>\$ 46,425,063</u>
10		Check to Jurisdictional COSS (000s)		46,425
11		Rounding		

WISCONSIN POWER and LIGHT COMPANY
Monthly Monitored Variable Fuel Cost Summary
Test Year 2010

Line #		January 2010	February 2010	March 2010	April 2010	May 2010	June 2010	July 2010	August 2010	September 2010	October 2010	November 2010	December 2010	TOTAL
1														
2	Steam Expense	\$ 16,354,147	\$ 12,723,616	\$ 14,015,598	\$ 12,768,410	\$ 15,962,630	\$ 16,380,670	\$ 17,451,243	\$ 17,252,819	\$ 15,411,838	\$ 13,750,456	\$ 14,046,046	\$ 16,168,526	\$ 182,286,000
4	Peaker Expense	\$ 59,523	\$ 56,533	\$ 59,523	\$ 58,603	\$ 59,523	\$ 3,021,430	\$ 7,442,578	\$ 5,888,196	\$ 58,603	\$ 59,523	\$ 58,603	\$ 59,523	\$ 16,882,163
5														
6	Total Generation Expense	\$ 16,413,670	\$ 12,780,150	\$ 14,075,121	\$ 12,827,013	\$ 16,022,153	\$ 19,402,100	\$ 24,893,821	\$ 23,141,016	\$ 15,470,441	\$ 13,809,979	\$ 14,104,649	\$ 16,228,049	\$ 199,168,163
7														
8	Purchased Power - Energy	\$ 21,000,050	\$ 16,728,940	\$ 17,869,350	\$ 14,472,420	\$ 11,347,170	\$ 13,018,290	\$ 13,576,510	\$ 16,091,500	\$ 15,749,230	\$ 15,741,190	\$ 13,053,850	\$ 14,326,690	\$ 182,975,190
9														
10	Bulk Power Sales less BP-1 Energy/Capacity Sales	\$ (13,725)	\$ (13,725)	\$ (13,725)	\$ (13,725)	\$ (13,725)	\$ (13,725)	\$ (13,725)	\$ (13,725)	\$ (13,725)	\$ (13,725)	\$ (13,725)	\$ (13,725)	\$ (164,700)
11														
12	TOTAL MONITORED VARIABLE FUEL EXPENSE	\$ 37,399,995	\$ 29,495,365	\$ 31,930,746	\$ 27,285,708	\$ 27,355,598	\$ 32,406,665	\$ 38,456,606	\$ 39,218,791	\$ 31,205,946	\$ 29,537,444	\$ 27,144,774	\$ 30,541,014	\$ 381,978,653
13														
14	TOTAL NATIVE REQUIREMENTS (MWH)	1,164,470	1,014,190	1,098,690	1,024,060	1,070,610	1,138,280	1,270,990	1,267,050	1,129,550	1,082,250	1,023,110	1,129,670	13,412,920
15														
16	Variable Fuel Cost per MWH	\$ 32.12	\$ 29.08	\$ 29.06	\$ 26.64	\$ 25.55	\$ 28.47	\$ 30.26	\$ 30.95	\$ 27.63	\$ 27.29	\$ 26.53	\$ 27.04	\$ 28.48

Wisconsin Power and Light Company
Test Year 2010
Natural Gas Costs

Line #	<u>Gas Costs</u>	<u>2010 Total</u>
1		
2	<u>Commodity</u>	
3	Commodity	\$ 145,752,791
5	Total Commodity	<u>\$ 145,752,791</u>
6		
7	<u>Demand</u>	
8	Max Daily Delivery	\$ 13,077,555
9	Annual Demand	<u>8,348,599</u>
10	Total Demand	<u>\$ 21,426,154</u>
11		
12	TOTAL GAS COSTS	<u><u>\$ 167,178,945</u></u>

Wisconsin Power and Light Company
2010 TY O&M Expenses by FERC
Electric Utility

ELECTRIC:	Electric - O&M			Jurisdictional		Electric - WI Retail		
	Labor	Non Labor	Total	Allocators - Filed	Percentage	Labor	Non-Labor	Total
STEAM OPERATIONS								
500	1,437,856	(137,104)	1,300,751	Net Coincident Demand	78.343%	1,126,460	(107,412)	1,019,048
501	4,376,646	184,891,796	189,268,442	Energy at Generator	76.837%	3,362,864	142,064,489	145,427,353
502	7,806,377	6,619,247	14,425,624	Net Coincident Demand	78.343%	6,115,753	5,185,720	11,301,472
503	-	-	-	Net Coincident Demand	78.343%	-	-	-
504	-	-	-	Net Coincident Demand	78.343%	-	-	-
505	2,831,724	(812,416)	2,019,308	Net Coincident Demand	78.343%	2,218,458	(636,471)	1,581,987
506	2,788,745	288,372	3,077,118	Net Coincident Demand	78.343%	2,184,788	225,920	2,410,708
507	-	-	-	Net Coincident Demand	78.343%	-	-	-
509	-	(787,368)	(787,368)	Net Coincident Demand	78.343%	-	(616,848)	(616,848)
TOTAL	19,241,348	190,062,528	209,303,875			15,008,323	146,115,398	161,123,721
STEAM MAINTENANCE								
510	1,233,859	(266,847)	967,012	Energy at the Generator	76.837%	948,055	(205,036)	743,019
511	353,403	377,545	730,949	Net Coincident Demand	78.343%	276,867	295,781	572,648
512	6,165,306	6,211,859	12,377,165	Energy at the Generator	76.837%	4,737,209	4,772,979	9,510,188
513	1,215,135	4,140,437	5,355,572	Energy at the Generator	76.837%	933,668	3,181,369	4,115,037
514	1,089,099	1,278,257	2,367,356	Net Coincident Demand	78.343%	853,233	1,001,426	1,854,659
TOTAL	10,056,802	11,741,252	21,798,054			7,749,031	9,046,518	16,795,550
NUCLEAR OPERATIONS								
517	-	-	-	Net Coincident Demand	78.343%	-	-	-
518	-	-	-	Energy at Generator	76.837%	-	-	-
519	-	-	-	Net Coincident Demand	78.343%	-	-	-
520	-	-	-	Net Coincident Demand	78.343%	-	-	-
521	-	-	-	Net Coincident Demand	78.343%	-	-	-
522	-	-	-	Net Coincident Demand	78.343%	-	-	-
523	-	-	-	Net Coincident Demand	78.343%	-	-	-
524	-	-	-	Net Coincident Demand	78.343%	-	-	-
525	-	-	-	Net Coincident Demand	78.343%	-	-	-
TOTAL	-	-	-			-	-	-
NUCLEAR MAINTENANCE								
528	-	-	-	Energy at the Generator	76.837%	-	-	-
529	-	-	-	Net Coincident Demand	78.343%	-	-	-
530	-	-	-	Energy at the Generator	76.837%	-	-	-
531	-	-	-	Energy at the Generator	76.837%	-	-	-
532	-	-	-	Net Coincident Demand	78.343%	-	-	-
TOTAL	-	-	-			-	-	-
HYDRO OPERATIONS								
535	39,929	48,766	88,695	Net Coincident Demand	78.343%	31,282	38,205	69,486
536	96,938	119,210	216,148	Net Coincident Demand	78.343%	75,944	93,393	169,337
537	13,218	16,254	29,473	Net Coincident Demand	78.343%	10,356	12,734	23,090
538	48,468	59,606	108,074	Net Coincident Demand	78.343%	37,971	46,697	84,669
539	132,337	162,562	294,899	Net Coincident Demand	78.343%	103,677	127,356	231,033
540	-	-	-	Net Coincident Demand	78.343%	-	-	-
TOTAL	330,890	406,400	737,290			259,229	318,386	577,615
HYDRO MAINTENANCE								
541	39,658	1,650,046	1,689,704	Net Coincident Demand	78.343%	31,069	1,292,697	1,323,765
542	-	-	-	Net Coincident Demand	78.343%	-	-	-
543	39,658	1,650,047	1,689,704	Net Coincident Demand	78.343%	31,069	1,292,697	1,323,765
544	30,844	1,666,943	1,697,787	Energy at the Generator	76.837%	23,699	1,280,822	1,304,521
545	-	-	-	Net Coincident Demand	78.343%	-	-	-
TOTAL	110,159	4,967,036	5,077,195			85,837	3,866,215	3,952,052
OTHER PROD OPS								
546	604,232	235,105	839,337	Net Coincident Demand	78.343%	473,373	184,189	657,562
547	-	16,882,163	16,882,163	Energy at the Generator	76.837%	-	12,971,673	12,971,673
548	302,222	1,301,867	1,604,089	Net Coincident Demand	78.343%	236,770	1,019,922	1,256,692
549	207,768	103,305	311,073	Net Coincident Demand	78.343%	162,772	80,932	243,704
550	-	862,406	862,406	Net Coincident Demand	78.343%	-	675,635	675,635
TOTAL	1,114,222	19,384,846	20,499,068			872,915	14,932,351	15,805,266
OTHER PROD MAINT								
551	45,884	503,211	549,095	Net Coincident Demand	78.343%	35,947	394,230	430,178
552	246,997	909,368	1,156,365	Net Coincident Demand	78.343%	193,505	712,427	905,931
553	512,076	2,964,423	3,476,499	Net Coincident Demand	78.343%	401,176	2,322,419	2,723,595
554	239,263	3,485,646	3,724,910	Net Coincident Demand	78.343%	187,446	2,730,761	2,918,207
TOTAL	1,044,221	7,862,648	8,906,869			818,074	6,159,837	6,977,911
OTHER POWER OPS								
555- Demand	-	150,743,432	150,743,432	Net Coincident Demand	78.343%	-	118,096,986	118,096,986
555 - Energy	-	182,975,190	182,975,190	Energy at the Generator	76.837%	-	140,591,835	140,591,835
556	1,016,814	479,162	1,495,976	Net Coincident Demand	78.343%	796,603	375,390	1,171,993
557	13,162	(34,522)	(21,360)	Net Coincident Demand	78.343%	10,312	(27,046)	(16,734)
558	65,400	141,685	207,085	Net Coincident Demand	78.343%	51,236	111,000	162,236
TOTAL	1,095,376	334,304,947	335,400,323			858,151	259,148,165	260,006,316
Fuel Expenses	4,376,646	201,773,959	206,150,605	-		3,362,864	155,036,162	158,399,026
Purchased Power Expenses	-	333,718,622	333,718,622	-		-	258,688,821	258,688,821
Production Operations	17,405,190	8,666,139	26,071,329	0		13,635,755	6,789,317	20,425,071
Production Maintenance - Energy	8,645,144	11,752,392	20,397,536	-		6,642,631	9,030,134	15,672,764
Production Maintenance - Demand	2,566,038	12,818,544	15,384,581	-		2,010,312	10,042,437	12,052,749
Total Production	32,993,017	568,729,656	601,722,673			25,651,561	439,586,869	465,238,431
TRANSMISSION OPS								

560	-	-	-			-	-	-
561	592,868	2,692,576	3,285,444	Net Coincident Demand	78.343%	464,471	2,109,446	2,573,917
562	-	-	-			-	-	-
563	-	-	-			-	-	-
564	-	-	-			-	-	-
565 - Retail	-	100,130,311	100,130,311	Retail	100.000%	-	100,130,311	100,130,311
565 - Wholesale	-	5,606,651	5,606,651	Wholesale	0.000%	-	-	-
566	-	-	-			-	-	-
567	-	-	-			-	-	-
TOTAL	592,868	108,429,538	109,022,406			464,471	102,239,756	102,704,228

TRANSMISSION MAINT							
568	-	-	-		-	-	-
569	-	-	-		-	-	-
570	-	-	-		-	-	-
571	-	-	-		-	-	-
572	-	-	-		-	-	-
573	-	-	-		-	-	-
574	-	-	-		-	-	-
578	-	-	-		-	-	-
TOTAL	-	-	-		-	-	-
REGIONAL MARKET EXPENSES							
575	-	3,132,818	3,132,818	Net Coincident Demand	78.343%	-	2,454,345
TOTAL	-	3,132,818	3,132,818			-	2,454,345
DISTRIBUTION OPS							
580	1,365,974	379,065	1,745,039	Distribution L&S	97.260%	1,328,544	368,678
581	558,936	1,201,115	1,760,051	Distribution L&S	97.260%	543,621	1,168,202
582	553,812	299,114	852,926	Distribution L&S	97.260%	538,637	290,918
583	700,777	(2,501,807)	(1,801,030)	Distribution L&S	97.260%	681,575	(2,433,254)
584	424,732	247,407	672,140	Distribution L&S	97.260%	413,094	240,628
585	-	894	894	Street Light Investment	99.414%	-	889
586	1,777,691	(2,663,626)	(885,935)	Meter Investment	99.414%	1,767,278	(2,648,024)
587	9,527	490,506	500,033	Meter Investment	99.414%	9,471	487,633
588	1,189,675	904,449	2,094,124	Distribution L&S	97.260%	1,157,077	879,666
589	10,409	582,130	592,539	Distribution L&S	97.260%	10,124	566,179
TOTAL	6,591,535	(1,060,752)	5,530,783			6,449,421	(1,078,485)
Check to COSS			0				0
DISTRIBUTION MAINT							
590	454	73	526	Distribution L&S	97.260%	441	512
591	1,571	56,257	57,828	Distribution L&S	97.260%	1,528	54,715
592	1,058,528	856,882	1,915,410	Distribution L&S	97.260%	1,029,523	833,402
593	5,769,119	8,540,314	14,309,433	Distribution L&S	97.260%	5,611,036	8,306,297
594	646,583	429,907	1,076,489	Distribution L&S	97.260%	628,865	418,126
595	85,075	31,995	117,070	Transformer Investment	100.000%	85,075	31,995
596	6,160	5,563	11,722	Street Light Investment	99.414%	6,123	5,530
597	3,142	381	3,523	Meter Investment	99.414%	3,123	379
598	79,291	(228,614)	(149,323)	Distribution L&S	97.260%	77,118	(222,350)
TOTAL	7,649,922	9,692,756	17,342,678			7,442,834	9,428,165
Total Electric Distribution	14,241,456	8,632,004	22,873,461			13,892,255	8,349,681
TOTAL ELECTRIC O&M	47,827,342	688,924,017	736,751,358			40,008,287	552,630,651
Fuel Related	4,376,646	535,492,581	539,869,227			3,362,864	413,724,982
Wheeling	592,868	111,562,356	112,155,224			464,471	104,694,101
Other	42,857,828	41,869,079	84,726,907			36,180,952	34,211,568
Total	47,827,342	688,924,017	736,751,358			40,008,287	552,630,651
CUSTOMER ACCOUNTS							
901	60,889	165,429	226,317	Weighted # of Customers	99.112%	60,348	163,959
902	3,912,259	1,594,211	5,506,470	Weighted # of Customers	99.112%	3,877,504	1,580,049
903	1,927,267	3,046,056	4,973,323	Weighted # of Customers	99.112%	1,910,146	3,018,997
904	-	-	-	Direct	100.000%	-	-
904 Bad Debts	-	3,550,825	3,550,825	Direct	100.000%	-	3,550,825
905	6,765	(5,213)	1,553	Weighted # of Customers	99.112%	6,705	(5,166)
TOTAL	5,907,180	8,351,309	14,258,488			5,854,704	8,308,664
CUSTOMER SERVICE							
907	13,531	36,762	50,293	WI Retail	100.000%	13,531	36,762
908	3,034,142	1,964,764	4,998,906	WI Retail	100.000%	3,034,142	1,964,764
908 DSM Expense	-	31,129,717	31,129,717	WI Retail	100.000%	-	31,129,717
909	-	203,794	203,794	WI Retail	100.000%	-	203,794
910	65,303	(35,821)	29,482	WI Retail	100.000%	65,303	(35,821)
TOTAL	3,112,976	33,299,216	36,412,192			3,112,976	33,299,216
SALES PROMOTION							
911	-	-	-	Energy at the Meter	75.513%	-	-
912	-	-	-	Energy at the Meter	75.513%	-	-
913	-	-	-	Energy at the Meter	75.513%	-	-
916	-	-	-	Energy at the Meter	75.513%	-	-
TOTAL	-	-	-			-	-
A&G OPERATIONS							
920	25,390,932	12,351	25,403,283	Common Labor	86.158%	21,876,399	10,641
921	3,130	18,094,994	18,098,125	Common Labor	86.158%	2,697	15,590,342
922	-	-	-	Net Coincident Demand	78.343%	-	-
922 (Directly Assignable)	-	(21,316,811)	(21,316,811)	Net Coincident Demand	78.343%	-	(16,700,237)
923	-	5,195,870	5,195,870	Common Labor	86.158%	-	4,476,674
924	-	2,096,323	2,096,323	Net Plant	90.736%	-	1,902,114
925	39	4,252,592	4,252,631	Common Labor	86.158%	34	3,663,961
926	-	40,948,395	40,948,395	Common Labor	86.158%	-	35,280,447
928	181,671	652,285	833,956	Common Labor	86.158%	156,525	561,998
929	-	-	-	Common Labor	86.158%	-	-
930.1	-	26,600	26,600	Common Labor	86.158%	-	22,918
930.2	779,939	1,409,033	2,188,972	Common Labor	86.158%	671,982	1,213,999
931	254	1,817,646	1,817,900	Common Labor	86.158%	219	1,566,053
TOTAL	26,355,966	53,189,279	79,545,244			22,707,856	47,588,911
A&G MAINTENANCE							
935	21	717,015	717,036	Common Labor	86.158%	18	617,768
TOTAL	21	717,015	717,036			18	617,768
TOTAL UNDISTRIBUTED O&M	35,376,142	95,556,819	130,932,960			31,675,553	89,814,559
TOTAL COMPANY O&M	83,203,484	784,480,835	867,684,319			71,683,840	642,445,210
Per COSS			867,684				714,131

Wisconsin Power and Light Company
2010 TY O&M Expenses by FERC
Gas Utility

	Gas - O&M		
	Labor	Non Labor	Total
GAS:			
PRODUCTION OPS			
728	-	-	-
735	-	-	-
736	-	-	-
TOTAL	-	-	-
PRODUCTION MNT			
742	-	-	-
TOTAL	-	-	-
OTHER OPERATIONS			
804	415,682	120,886	536,568
807	-	-	-
813	-	-	-
TOTAL	415,682	120,886	536,568
DISTRIBUTION OPS			
870	344,925	115,873	460,798
871	189,743	9,503	199,246
874	2,168,016	539,177	2,707,192
875	1,047	127	1,174
876	-	-	-
877	116,300	52,830	169,130
878	726,965	(1,080,611)	(353,646)
879	349,908	234,063	583,972
880	529,263	206,360	735,623
881	-	-	-
TOTAL	4,426,167	77,322	4,503,489
DISTRIBUTION MNT			
885	141,313	53,845	195,158
886	101	(0)	101
887	197,186	7,261	204,448
889	25,669	11,050	36,719
890	49,149	19,116	68,265
891	524	64	587
892	298,115	67,544	365,659
893	216,524	89,202	305,726
894	128,536	49,761	178,297
TOTAL	1,057,118	297,842	1,354,960
TOTAL GAS O&M	5,898,967	496,049	6,395,017
Purchased Gas	415,682	120,886	536,568

Other	5,483,286	375,163	5,858,449
Total	5,898,967	496,049	6,395,017

CUSTOMER ACCOUNTS

901	23,691	64,365	88,056
902	1,522,189	620,279	2,142,467
903	749,864	1,185,165	1,935,030
904	-	-	-
904 Bad Debts	-	1,507,851	1,507,851
905	2,632	(2,028)	604
TOTAL	2,298,376	3,375,632	5,674,008

CUSTOMER SERVICE

907	5,265	14,303	19,568
908	1,180,529	764,454	1,944,984
908 DSM	-	10,117,998	10,117,998
909	-	79,292	79,292
910	25,408	(13,937)	11,471
TOTAL	1,211,202	10,962,111	12,173,313

SALES PROMOTION

911	-	-	-
912	-	-	-
913	-	-	-
916	-	-	-
TOTAL	-	-	-

A&G OPERATIONS

920	5,292,974	2,575	5,295,548
921	652	3,772,068	3,772,721
922	-	-	-
922 - A&G Credits	-	(4,443,686)	(4,443,686)
923	-	1,083,127	1,083,127
924	-	436,998	436,998
925	6	660,859	660,865
926	-	6,363,442	6,363,442
928	37,871	135,975	173,846
929	-	-	-
930.1	-	5,545	5,545
930.2	162,585	293,726	456,311
931	53	378,905	378,958
TOTAL	5,494,142	8,689,534	14,183,676

A&G MAINTENANCE

935	4	149,468	149,473
TOTAL	4	149,468	149,473

TOTAL UNDISTRIBUTED O&M TOTAL COMPANY O&M

9,003,725	23,176,746	32,180,470
14,902,692	23,672,795	38,575,487

Per COSS

38,575

	DEC 2009	JAN 2010	FEB 2010	MAR 2010	APR 2010	MAY 2010	JUN 2010	JUL 2010	AUG 2010	SEP 2010	OCT 2010	NOV 2010	DEC 2010	13-MO AVG
NET INVESTMENT RATE BASE:														
Utility Plant in Service	3,294,961	3,302,567	3,310,556	3,320,640	3,329,637	3,341,939	3,354,407	3,366,589	3,377,917	3,389,144	3,399,986	3,411,609	3,875,357	3,390,408
Accumulated Depreciation	(1,378,466)	(1,384,349)	(1,390,141)	(1,395,335)	(1,400,879)	(1,405,466)	(1,410,034)	(1,414,722)	(1,419,695)	(1,424,729)	(1,429,908)	(1,434,884)	(1,440,661)	(1,409,944)
NET PLANT IN SERVICE	1,916,495	1,918,217	1,920,415	1,925,305	1,928,758	1,936,473	1,944,373	1,951,867	1,958,221	1,964,415	1,970,078	1,976,725	2,434,696	1,980,465
Materials and Supplies	22,760	22,760	22,760	22,760	22,760	22,760	22,759	22,759	22,759	22,759	22,759	22,759	22,759	22,759
Fossil Fuel Inventory	36,137	32,359	32,174	31,956	36,982	37,431	38,931	40,286	41,564	42,440	44,255	44,359	41,743	38,509
Stored Natural Gas	36,546	32,059	23,235	20,651	24,187	28,124	33,877	33,976	33,435	34,161	38,265	40,037	36,383	31,918
Subsid. in Rate Base	190	190	190	190	190	190	190	190	190	190	190	190	190	190
CWIP in NIRB	45,135	207,619	245,946	284,051	324,652	373,253	394,796	419,732	446,072	461,994	470,323	488,717	52,216	324,193
Customer Advances	(41,109)	(41,236)	(41,362)	(41,489)	(41,615)	(41,742)	(41,869)	(41,995)	(42,122)	(42,248)	(42,375)	(42,502)	(42,628)	(41,869)
DEF. Income Taxes (Net)	(298,342)	(299,866)	(301,336)	(302,806)	(304,276)	(305,745)	(307,269)	(308,739)	(310,209)	(311,679)	(313,149)	(314,619)	(316,107)	(307,242)
NET INVESTMENT RATE BASE	1,717,813	1,872,103	1,902,022	1,940,619	1,991,639	2,050,744	2,085,790	2,118,077	2,149,911	2,172,032	2,190,346	2,215,668	2,229,253	2,048,924
Construction Work in Progress	207,372	65,586	81,323	96,807	112,376	128,371	144,453	160,285	176,543	192,890	208,988	225,514	242,106	157,124
RATE BASE PLUS CWIP	1,925,184	1,937,689	1,983,345	2,037,425	2,104,015	2,179,115	2,230,243	2,278,362	2,326,454	2,364,922	2,399,334	2,441,182	2,471,359	2,206,048
OTHER ASSETS:														
Minimum Cash Balance	4,618	4,618	4,618	4,618	4,618	4,618	4,618	4,618	4,618	4,618	4,618	4,618	4,618	4,618
Accounts Receivable	217,924	221,874	198,976	189,939	172,977	161,106	170,045	191,031	197,543	180,367	167,601	171,573	195,193	187,396
Other Receivables	159	159	159	159	159	159	159	159	159	159	159	159	159	159
Prepayments	43,590	40,247	36,796	33,439	32,185	46,068	42,617	39,116	35,665	35,405	31,954	48,172	44,356	39,201
Unamort. Bond Discount(Prem), Debt Exp. & Reacq Cost	22,461	22,358	22,255	22,163	22,072	21,981	21,889	21,798	23,888	23,791	23,693	23,596	23,498	22,726
Deferred debits - ATCo Escrow	(124)	(114)	(103)	(93)	(83)	(72)	(62)	(52)	(41)	(31)	(21)	(10)	0	(62)
Deferred debits - Excess PSCW AFUDC	5,483	5,423	5,364	5,304	5,245	5,186	5,126	5,067	5,008	4,948	4,889	4,829	4,770	5,126
Deferred debits - Prior FERC Capitalized OH	842	834	826	818	810	801	793	785	777	769	761	752	744	793
Deferred debits - DOE Uranium Enrichment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferrred debits - Sales and Use Tax Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred debits - ARO Expenditures	1,178	1,146	1,113	1,080	1,048	1,015	982	949	917	884	851	818	786	982
Deferred debits - Interest on Tax Deficiencies (State & Fede	775	772	768	765	762	758	755	752	749	745	742	739	735	755
Deferred debits - KNPP Turbine	86	79	72	65	57	50	43	36	29	22	14	7	(0)	43
Deferred debits - KNPP 2004 Outage - O&M	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred debits - Baseload Coal Precert / Preconstruction	18,897	18,326	17,756	17,185	16,615	16,045	15,474	14,904	14,333	13,763	13,192	12,622	12,051	15,474
Deferred debits - Workforce Reductions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred debits - Sales and Use Tax Settlements (UR113)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred debits - Conservation Escrow - Electric	3,472	3,183	2,893	2,604	2,315	2,025	1,736	1,447	1,157	868	579	289	0	1,736
Deferred debits - Sheboygan Falls PDSA Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred debits - Other Regulatory Assets	301,529	301,529	301,529	301,529	301,529	301,529	301,529	301,529	301,529	301,529	301,529	301,529	301,529	301,529
FAS 143 Asset Balances (Plant, Reserve & Reg Asset)	19,274	19,274	19,274	19,274	19,274	19,274	19,274	19,274	19,274	19,274	19,274	19,274	19,274	19,274
Other Deferred Debits & Misc. Assets	27,747	27,747	27,747	27,747	27,747	27,747	27,747	27,747	27,747	27,747	27,747	27,747	27,747	27,747
TOTAL OTHER ASSETS	667,912	667,455	640,043	626,597	607,330	608,291	612,727	629,160	633,351	614,857	597,582	616,714	635,461	627,499
OTHER LIABILITIES:														
Accounts Payable	(111,398)	(73,915)	(78,247)	(79,978)	(77,273)	(74,046)	(82,712)	(93,047)	(87,641)	(72,330)	(76,702)	(90,080)	(95,561)	(84,071)
Advances From SERVCo	(47,157)	(47,090)	(47,023)	(46,957)	(46,890)	(46,824)	(46,757)	(46,691)	(46,625)	(46,559)	(46,493)	(46,427)	(46,361)	(46,758)
Liabilities Due Customers	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
NQ Fund Return to Customers - Retail	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NQ Fund Return to Customers - Wholesale	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NOx Remediation Reg Asset	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SO2 Incentive Reg Asset	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Security 9-11 Reg Assset	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KNPP NRC Reg Asset	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SO2 Emissions Sales	(234)	(215)	(195)	(176)	(156)	(443)	(351)	(332)	(312)	(293)	(273)	(254)	(234)	(267)
NOx Emissions Sales	(76)	(70)	(64)	(57)	(51)	(45)	(38)	(32)	(25)	(19)	(13)	(6)	(0)	(38)
Jobs Creation Act	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sheboygan Falls True Up	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pd Interest Expense - (moved into row 38)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pd Interest - State Sales Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
A/P to Associated Companies	(24,125)	(45,956)	(41,987)	(48,059)	(43,127)	(39,178)	(42,683)	(51,743)	(24,081)	(8,068)	(13,429)	(15,519)	(24,849)	(32,523)
Accrued Taxes Payable	(4,613)	(12,131)	(16,350)	(19,696)	(7,105)	(5,237)	(2,050)	(3,549)	(10,330)	(16,438)	(14,150)	(18,694)	(4,706)	(10,388)
Accrued Interest Payable	(38,303)	(32,480)	(24,845)	(29,949)	(35,053)	(29,074)	(34,178)	(27,720)	(24,667)	(31,178)	(39,272)	(34,699)	(41,209)	(32,510)
Accrued Dividends Payable - Common	-	(27,546)	-	-	(29,213)	-	-	(32,546)	-	-	(32,546)	-	-	(9,373)
Accrued Dividends Payable - Preferred	(434)	(710)	(985)	(434)	(710)	(986)	(434)	(710)	(985)	(434)	(710)	(985)	(434)	(688)
FAS 143 Liabilities	(19,274)	(19,274)	(19,274)	(19,274)	(19,274)	(19,274)	(19,274)	(19,274)	(19,274)	(19,274)	(19,274)	(19,274)	(19,274)	(19,274)

Other Deferred Credits & Misc. Liabilities	(205,211)	(185,211)	(185,211)	(185,211)	(185,211)	(185,211)	(185,211)	(185,211)	(185,211)	(185,211)	(185,211)	(185,211)	(185,211)	(186,750)
Kewaunee Nuclear Fuel Disposal	(377)	(345)	(314)	(282)	(251)	(220)	(188)	(157)	(126)	(94)	(63)	(31)	0	(188)
TOTAL OTHER LIABILITIES	(451,202)	(444,942)	(414,495)	(430,073)	(444,313)	(400,536)	(413,876)	(461,011)	(399,277)	(379,897)	(428,135)	(411,181)	(417,838)	(422,829)
TOTAL RATE BASE PLUS CWIP AND OTHER NET ASSETS	2,141,894	2,160,202	2,208,893	2,233,950	2,267,032	2,386,870	2,429,093	2,446,511	2,560,528	2,599,882	2,568,782	2,646,715	2,688,981	2,410,718
CAPITALIZATION:														
Common Equity	(1,321,796)	(1,310,415)	(1,421,665)	(1,435,269)	(1,515,335)	(1,523,064)	(1,636,789)	(1,623,936)	(1,643,145)	(1,657,618)	(1,635,239)	(1,647,402)	(1,668,103)	(1,541,521)
Common Equity - Financial	(1,321,796)	(1,310,415)	(1,421,665)	(1,435,269)	(1,515,335)	(1,523,064)	(1,636,789)	(1,623,936)	(1,643,145)	(1,657,618)	(1,635,239)	(1,647,402)	(1,668,103)	(1,541,521)
Less: Investment In ATCo	215,602	212,494	215,739	218,985	215,877	219,123	222,369	219,261	222,506	225,752	222,644	225,890	229,136	220,414
Less: Investment in ATCo - Deferred Taxes	(60,295)	(60,448)	(60,600)	(60,753)	(60,906)	(61,058)	(61,211)	(61,364)	(61,516)	(61,669)	(61,822)	(61,975)	(62,127)	(61,211)
Less: Cash Surrender Life Insurance	13,770	13,798	13,827	13,856	13,885	13,914	13,943	13,972	14,001	14,030	14,059	14,088	14,117	13,943
Less: Other Non Utility Investments	4,905	5,001	5,097	5,193	5,289	5,385	5,481	5,577	5,673	5,769	5,865	5,961	6,057	5,481
Less: Other Non Utility Investments - Deferred Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility Common Equity	(1,147,815)	(1,139,569)	(1,247,602)	(1,257,988)	(1,341,189)	(1,345,700)	(1,456,208)	(1,446,490)	(1,462,481)	(1,473,736)	(1,454,492)	(1,463,438)	(1,480,921)	(1,362,895)
Preferred Stock	(59,963)	(59,963)	(59,963)	(59,963)	(59,963)	(59,963)	(59,963)	(59,963)	(59,963)	(59,963)	(59,963)	(59,963)	(59,963)	(59,963)
LT Debt (Incl. CURR Mat)	(1,039,100)	(1,039,100)	(1,039,100)	(939,100)	(939,100)	(939,100)	(939,100)	(939,100)	(1,189,100)	(1,189,100)	(1,189,100)	(1,189,100)	(1,189,100)	(1,058,331)
Commercial Paper (ST Debt)	(34,588)	(58,071)	-	(109,826)	(57,904)	(171,403)	(101,281)	(128,755)	-	(6,027)	-	(69,340)	(96,855)	(64,158)
Total Utility Capital	(2,281,466)	(2,296,703)	(2,346,665)	(2,366,877)	(2,398,156)	(2,516,166)	(2,556,552)	(2,574,307)	(2,711,544)	(2,728,826)	(2,703,555)	(2,781,841)	(2,826,839)	(2,545,346)
Adjustments at Weighted Cost of Capital														
Customer Deposits	(3,764)	(3,767)	(3,771)	(3,775)	(3,779)	(3,782)	(3,786)	(3,790)	(3,794)	(3,797)	(3,801)	(3,805)	(3,809)	(3,786)
MGP Regulatory Liability	(5,344)	(5,299)	(5,254)	(5,209)	(5,164)	(5,119)	(5,074)	(5,029)	(4,984)	(4,939)	(4,894)	(4,849)	(4,848)	(5,077)
MGP Regulatory Liability (Deferred Taxes)	2,145	2,127	2,109	2,090	2,072	2,054	2,036	2,018	2,000	1,982	1,964	1,946	1,946	2,038
Deferred Compensation	56	(59)	(40)	(21)	(2)	17	(98)	(79)	(60)	(41)	(22)	(3)	16	(26)
Deferred Compensation (Deferred Taxes)	(22)	24	16	8	1	(7)	39	32	24	16	9	1	(6)	10
Temporary Cash Investments	-	-	3,053	-	-	-	-	-	22,552	-	2,685	-	-	2,176
Bent Tree Payment	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500
Investment in Wisconsin River Power	9,353	8,170	8,230	8,316	8,426	8,546	8,772	8,587	8,768	8,795	8,982	9,167	9,179	8,715
Investment in Wisconsin River Power - (Deferred Taxes)	1,343	1,318	1,292	1,266	1,240	1,214	1,189	1,163	1,137	1,111	1,085	1,060	1,034	1,189
MGP Regulatory Asset	7,285	7,252	7,219	7,186	7,154	7,121	7,088	7,056	7,023	6,990	6,958	6,925	6,892	7,088
MGP Regulatory Asset - Deferred Taxes	(2,924)	(2,911)	(2,897)	(2,884)	(2,871)	(2,858)	(2,845)	(2,832)	(2,819)	(2,806)	(2,792)	(2,779)	(2,766)	(2,845)
Shared Savings	106,307	104,514	102,685	100,822	98,923	96,988	95,019	95,555	96,056	96,522	99,494	102,360	105,121	100,028
Deferred debits - Baseload Coal Precertification	10,637	10,460	10,283	10,105	9,928	9,751	9,573	9,396	9,219	9,042	8,864	8,687	8,510	9,573
Deferred debits - Baseload Coal Precertification (ADIT)	(4,269)	(4,198)	(4,127)	(4,056)	(3,985)	(3,913)	(3,842)	(3,771)	(3,700)	(3,629)	(3,558)	(3,487)	(3,415)	(3,842)
Deferred debits - EESA	(671)	(615)	(559)	(503)	(447)	(391)	(335)	(280)	(224)	(168)	(112)	(56)	0	(335)
Deferred debits - EESA (ADIT)	269	246	223	201	179	156	134	112	89	67	45	22	(0)	134
Deferred debits - KNPP Sales Expenses and Loss	2,847	2,822	2,796	2,771	2,745	2,719	2,694	2,668	2,642	2,617	2,591	2,566	2,540	2,694
Deferred debits - KNPP Sales Expenses and Loss (ADI)	(1,143)	(1,133)	(1,122)	(1,112)	(1,102)	(1,091)	(1,081)	(1,071)	(1,061)	(1,050)	(1,040)	(1,030)	(1,019)	(1,081)
Deferred debits - MISO Day 2	5,016	4,598	4,180	3,762	3,344	2,926	2,508	2,090	1,672	1,254	836	418	-	2,508
Deferred debits - MISO Day 2 (ADIT)	(2,013)	(1,845)	(1,678)	(1,510)	(1,342)	(1,174)	(1,007)	(839)	(671)	(503)	(336)	(168)	-	(1,007)
Deferred debits - Wind Precertification	692	634	576	519	461	403	346	288	231	173	115	58	0	346
Deferred debits - Wind Precertification (ADIT)	(278)	(254)	(231)	(208)	(185)	(162)	(139)	(116)	(93)	(69)	(46)	(23)	(0)	(139)
Deferred credits - CAIR	(2,368)	(2,171)	(1,973)	(1,776)	(1,579)	(1,381)	(1,184)	(987)	(789)	(592)	(395)	(197)	0	(1,184)
Deferred credits - CAIR (ADIT)	950	871	792	713	634	554	475	396	317	238	158	79	(0)	475
Deferred credits - ATC Network Wheeling	(4,367)	(4,003)	(3,640)	(3,276)	(2,912)	(2,548)	(2,184)	(1,820)	(1,456)	(1,092)	(728)	(364)	(0)	(2,184)
Deferred credits - ATC Network Wheeling (ADIT)	1,753	1,607	1,461	1,315	1,169	1,023	876	730	584	438	292	146	0	876
Deferred debits - ACT 141 Billing Cap	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred debits - ACT 141 Billing Cap (ADIT)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred credits - Cedar Ridge NIRB	(735)	(674)	(613)	(551)	(490)	(429)	(368)	(306)	(245)	(184)	(123)	(61)	-	(368)
Deferred credits - Cedar Ridge NIRB (ADIT)	295	271	246	221	197	172	148	123	98	74	49	25	-	148
Deferred credits - Cedar Ridge Depreciation	(2,006)	(1,838)	(1,671)	(1,504)	(1,337)	(1,170)	(1,003)	(836)	(669)	(501)	(334)	(167)	-	(1,003)
Deferred credits - Cedar Ridge Depreciation (ADIT)	805	738	671	604	537	470	402	335	268	201	134	67	-	402
Deferred debits - O & M Pension & Benefits	15,984	15,718	15,451	15,185	14,918	14,652	14,386	14,119	13,853	13,586	13,320	13,054	12,787	14,386
Deferred debits - O & M Pension & Benefits (ADIT)	(6,415)	(6,308)	(6,201)	(6,094)	(5,987)	(5,881)	(5,774)	(5,667)	(5,560)	(5,453)	(5,346)	(5,239)	(5,132)	(5,774)
Deferred debits - CACP Deferral	16,292	16,195	16,098	16,002	15,905	15,808	15,711	15,614	15,517	15,420	15,323	15,226	15,129	15,711
Deferred debits - CACP Deferral (ADIT)	(6,539)	(6,500)	(6,461)	(6,422)	(6,383)	(6,344)	(6,305)	(6,267)	(6,228)	(6,189)	(6,150)	(6,111)	(6,072)	(6,305)
CAPITAL APPLICABLE TO UTILITY OPERATIONS	(2,129,794)	(2,148,217)	(2,197,022)	(2,222,193)	(2,255,390)	(2,375,342)	(2,417,680)	(2,435,212)	(2,549,343)	(2,588,812)	(2,557,826)	(2,635,874)	(2,678,254)	(2,399,305)
Deferred Investment Tax Credit	(12,099)	(11,984)	(11,870)	(11,755)	(11,641)	(11,527)	(11,412)	(11,298)	(11,183)	(11,069)	(10,955)	(10,840)	(10,726)	(11,412)
TOTAL CAPITAL AND DEFERRED ITC APPLICABLE TO UTILITY OPER.	(2,141,893)	(2,160,201)	(2,208,892)	(2,233,949)	(2,267,031)	(2,386,868)	(2,429,092)	(2,446,510)	(2,560,527)	(2,599,881)	(2,568,780)	(2,646,714)	(2,688,980)	(2,410,717)
PERCENT RATE BASE PLUS CWIP TO UTILITY CAPITAL & DEFER. ITC	89.88%	89.70%	89.79%	91.20%	92.81%	91.30%	91.81%	93.13%	90.86%	90.96%	93.40%	92.23%	91.91%	91.51%
Balance Check	1	1	1	1	1	1	1	1	1	1	1	1	1	1

Wisconsin Power and Light Company
2010 Test Year Plant Model

FERC	DESCRIPTION	Total Company 2010 TY Average Plant in Service	Total Company 2010 TY Average Accum. Reserve	Total Company 2010 TY Annual Depreciation Exp	Electric 2010 TY Average Plant in Service	Total Company 2010 TY Average Accum. Reserve	Electric 2010 TY Annual Depreciation Exp	Allocator	Allocation %	Electric 2010 TY Average Plant in Service	Wisconsin Retail 2010 TY Average Accum. Reserve	Electric 2010 TY Annual Depreciation Exp	Gas 2010 TY Average Plant in Service	Wisconsin Retail 2010 TY Average Accum. Reserve	Gas 2010 TY Annual Depreciation Exp
301	Organization	1,281	-	-		1,147	-	Common Labor	86.1583%	988	-	-	134	-	-
389	Land and Land Rights	3,010,248	364,068	-		2,694,473	325,877	Common Labor	86.1583%	2,321,513	280,770	-	315,775	38,191	-
390.1	Structures and Improvements	53,968,677	(18,218,138)	1,376,201		48,307,463	(16,307,056)	Common Labor	86.1583%	41,620,809	(14,049,884)	1,061,331	5,661,314	(1,911,083)	144,364
390.1	Lease Hold Improvements	3,874,963	(503,162)	324,754		3,557,990	(450,380)	Common Labor	86.1583%	3,065,504	(388,040)	250,452	4,16,874	(52,782)	34,067
391.1	Office Furniture & Equipment - Corp.	10,370,988	(6,621,206)	518,549		9,263,071	(5,926,641)	Common Labor	86.1583%	7,998,138	(5,106,294)	389,907	1,087,917	(694,565)	54,396
391.2	Large Computer Hardware	11,368,951	(12,905,672)	445,528		10,176,348	(11,551,867)	Common Labor	86.1583%	8,767,770	(9,952,894)	343,592	1,192,603	(1,353,805)	46,736
391.3	Large Computer Software	54,521,924	(51,753,057)	445,528		48,802,574	(46,324,161)	Common Labor	86.1583%	42,047,475	(39,912,117)	343,592	5,719,350	(5,428,896)	46,736
391.4	Video & related equipment	9,717,931	(5,571,377)	1,943,586		8,698,520	(4,986,939)	Common Labor	86.1583%	7,494,498	(4,296,663)	1,498,900	1,019,411	(584,437)	203,882
391.5	Leased Computer Equipment	-	-	-		-	-	Common Labor	86.1583%	-	-	-	-	-	-
391.7	System Furniture	0	-	0		0	-	Common Labor	86.1583%	0	-	0	0	-	0
391.8	PC Workstations	5,641,707	(5,488,043)	201,119		5,049,892	(4,912,347)	Common Labor	86.1583%	4,350,902	(4,232,396)	155,104	591,815	(575,696)	21,097
392.1	Corp. Transportation Equipment - Unlicensed	27,304	(21,316)	1,228		24,440	(19,080)	Common Labor	86.1583%	21,057	(16,439)	947	2,864	(2,236)	129
	Excess AFUDC Common	359,497	(27,060)	35,600		321,786	(24,221)	Common Labor	86.1583%	277,245	(20,869)	27,455	37,711	(2,839)	3,734
392.2	Autos - Licensed	606,633	(348,917)	69,859		542,998	(312,316)	Common Labor	86.1583%	467,838	(269,086)	53,876	63,636	(36,601)	7,328
392.3	Small Trucks - Licensed	12,165,959	(5,885,846)	1,020,362		10,889,750	(5,288,421)	Common Labor	86.1583%	9,382,425	(4,539,182)	786,906	1,276,209	(617,425)	107,036
392.4	Corp. Large Trucks - Licensed	9,672,358	(4,194,532)	545,327		8,657,728	(3,754,552)	Common Labor	86.1583%	7,459,352	(3,234,836)	420,558	1,014,630	(440,006)	57,205
392.5	Trailers - Licensed	3,510,871	(1,822,056)	136,173		3,142,580	(1,630,922)	Common Labor	86.1583%	2,707,594	(1,405,175)	105,017	368,290	(191,134)	14,285
393	Stores equipment	828,239	(8,850)	41,412		741,357	(7,922)	Common Labor	86.1583%	638,741	(6,825)	31,937	86,882	(928)	4,344
394	Tools, shop and garage equipment	3,512,025	(1,691,933)	175,389		3,143,613	(1,514,503)	Common Labor	86.1583%	2,708,484	(1,304,870)	135,260	368,411	(177,490)	18,398
395	Laboratory equipment	20,710	(8,453)	1,281		18,557	(7,687)	Common Labor	86.1583%	16,537	(6,519)	1,065	2,173	(867)	145
396.1	Power Operated Equipment - Unlicensed	1,996,945	(462,707)	88,433		1,787,485	(414,169)	Common Labor	86.1583%	1,540,050	(356,841)	68,200	209,479	(48,538)	9,277
396.2	Power Operated Equipment - Licensed	944,628	(125,825)	40,132		845,536	(112,626)	Common Labor	86.1583%	728,500	(97,037)	30,950	99,091	(13,199)	4,210
397.1	Communications equipment - other	9,345,091	(10,317,931)	74,255		8,364,791	(9,235,580)	Common Labor	86.1583%	7,206,963	(7,957,220)	57,265	980,300	(1,082,351)	7,789
397.2	Communications equipment - FM	16,062,153	(4,855,318)	1,337,977		14,377,233	(3,445,995)	Common Labor	86.1583%	12,387,181	(3,744,436)	1,031,852	1,684,920	(509,323)	140,354
	SEPCo Distribution and Interest	-	-	6,818,280		-	6,103,042	Common Labor	86.1583%	-	-	5,258,278	-	-	715,238
	TOTAL COMMON	211,629,081	(130,450,484)	15,647,073		189,428,191	(116,766,228)			163,208,998	(100,603,814)	12,062,444	22,199,891	(13,684,256)	1,640,749
		211,629,081				189,428,044				163,208,010					
301	Organization	51,050	-	-		51,050	-	Common Labor	86.1583%	43,984	-	-	-	-	-
302	Franchises and consents	-	-	-		-	-	Common Labor	86.1583%	-	-	-	-	-	-
310	Land and Land Rights	3,966,768	-	-		3,966,768	-	Net Coincident Demand	78.3430%	3,107,686	-	-	-	-	-
310.1	Ash Disposal	2,918,282	(2,250,286)	168,486		2,918,282	(2,250,286)	Net Coincident Demand	78.3430%	2,286,271	(1,762,942)	131,997	-	-	-
311	Structures and improvements	94,278,687	(81,947,487)	2,087,700		94,278,687	(81,947,487)	Net Coincident Demand	78.3430%	73,860,788	(64,200,152)	1,635,568	-	-	-
312	Boiler plant equipment	426,101,929	(277,024,121)	6,960,153		426,101,929	(277,024,121)	Net Coincident Demand	78.3430%	333,821,200	(217,029,115)	5,452,795	-	-	-
312	Combustion Initiative (NOx)	72,595,523	(32,991,266)	7,376,008		72,595,523	(32,991,266)	Net Coincident Demand	78.3430%	56,873,538	(25,946,360)	5,778,589	-	-	-
314	Turbogenerator units	109,025,083	(69,377,344)	1,769,107		109,025,083	(69,377,344)	Net Coincident Demand	78.3430%	85,413,563	(54,352,320)	1,385,972	-	-	-
315	Accessory electric equipment	49,661,076	(29,337,075)	955,072		49,661,076	(29,337,075)	Net Coincident Demand	78.3430%	38,905,996	(22,983,556)	748,233	-	-	-
316	Miscellaneous power plant equipment	22,663,396	(12,473,992)	408,296		22,663,396	(12,473,992)	Net Coincident Demand	78.3430%	17,755,193	(9,772,504)	319,872	-	-	-
316.1	Misc. pow pit equip - Air Monitoring eq	160,029	(127,764)	14,324		160,029	(127,764)	Net Coincident Demand	78.3430%	125,372	(100,094)	11,222	-	-	-
316.2	Misc. pow pit equip - Power Oper Equip	1,537,766	(425,815)	24,501		1,537,766	(425,815)	Net Coincident Demand	78.3430%	1,204,733	(333,597)	19,195	-	-	-
316.3	Misc. pow pit equip - Trucks/Vehicles	465,744	(268,619)	65,814		465,744	(268,619)	Net Coincident Demand	78.3430%	364,878	(210,444)	51,562	-	-	-
316.4	Misc. pow pit equip - Tools	1,847,578	(441,428)	61,741		1,847,578	(441,428)	Net Coincident Demand	78.3430%	1,447,449	(345,828)	48,370	-	-	-
316.5	Misc. pow pit equip - PC's/Software	2,586,261	(2,225,164)	130,090		2,586,261	(2,225,164)	Net Coincident Demand	78.3430%	2,028,155	(1,743,261)	101,916	-	-	-
316.6	Misc. pow pit equip - Office Furniture	204,314	(38,396)	10,152		204,314	(38,396)	Net Coincident Demand	78.3430%	160,066	(30,081)	7,953	-	-	-
316.7	Misc. pow pit equip - Comm. Equip	1,940,473	(1,167,854)	241,793		1,940,473	(1,167,854)	Net Coincident Demand	78.3430%	1,520,226	(914,933)	189,428	-	-	-
316.8	Corporate NOx	507,884	(383,597)	55,867		507,884	(383,597)	Net Coincident Demand	78.3430%	397,891	(300,521)	43,768	-	-	-
330	Land & Land Rights	4,456,428	(514,238)	-		4,456,428	(514,238)	Net Coincident Demand	78.3430%	3,491,301	(402,870)	-	-	-	-
331	Structures and improvements	1,644,426	(554,468)	38,210		1,644,426	(554,468)	Net Coincident Demand	78.3430%	1,288,293	(434,387)	29,934	-	-	-
332	Reservoirs Dams Weirs	6,198,547	(4,867,785)	27,604		6,198,547	(4,867,785)	Net Coincident Demand	78.3430%	4,856,130	(3,813,571)	21,826	-	-	-
333	Water Wtts Turbs Gen	2,357,928	(1,959,473)	22,947		2,357,928	(1,959,473)	Net Coincident Demand	78.3430%	1,847,273	(1,535,110)	17,977	-	-	-
334	Accessory electric equipment	3,284,880	(1,530,280)	146,561		3,284,880	(1,530,280)	Net Coincident Demand	78.3430%	2,573,475	(1,198,868)	114,820	-	-	-
335	Misc Power Plant Equipment	1,282,315	(668,565)	16,316		1,282,315	(668,565)	Net Coincident Demand	78.3430%	1,004,605	(523,774)	12,782	-	-	-
340	Land and Land Rights	576,810	-	-		576,810	-	Net Coincident Demand	78.3430%	451,890	-	-	-	-	-
341	Structures and improvements	10,307,802	(2,268,074)	293,351		10,307,802	(2,268,074)	Net Coincident Demand	78.3430%	8,075,445	(1,775,311)	229,820	-	-	-
342	Fuel oil systems	4,748,004	(2,713,519)	106,546		4,748,004	(2,713,519)	Net Coincident Demand	78.3430%	3,719,731	(2,125,853)	83,471	-	-	-
343	Internal combustion engines	56,968,211	(32,902,318)	1,398,039		56,968,211	(32,902,318)	Net Coincident Demand	78.3430%	44,630,628	(25,776,676)	1,095,267	-	-	-
344	Generators	287,469,026	(18,127,558)	10,423,386		287,469,026	(18,127,558)	Net Coincident Demand	78.3430%	225,211,971	(14,201,680)	8,165,997	-	-	-
345	Accessory electric equipment	17,680,644	(4,268,750)	577,871		17,680,644	(4,268,750)	Net Coincident Demand	78.3430%	13,851,554	(3,344,268)	452,721	-	-	-
346	Misc. Power Plant Equipment	856,841	(227,724)	31,993		856,841	(227,724)	Net Coincident Demand	78.3430%	671,275	(178,408)	25,065	-	-	-
	Excess AFUDC Production	3,958,912	(127,640)	108,467		3,958,912	(127,640)	Net Coincident Demand	78.3430%	3,101,532	(99,997)	84,976	-	-	-
	Excess AFUDC Distribution	2,966,012	(54,758)	60,753		2,966,012	(54,758)	Distribution Lines and Subs	97.2599%	2,884,739	(53,258)	59,089	-	-	-
	Excess AFUDC General & Intangible	16,935	(1,720)	1,041		16,935	(1,720)	Common Labor	86.1583%	14,591	(1,482)	897	-	-	-
360	Land and Land Rights	8,523,130	(162,251)	-		8,523,130	(162,251)	Distribution Lines and Subs	97.2599%	8,289,584	(157,805)	-	-	-	-
361	Structures and improvements	14,226,524	(3,753,595)	304,448		14,226,524	(3,753,595)	Distribution Lines and Subs	97.2599%	13,236,697	(3,650,741)	298,105	-	-	-
362.1	Station equipment	156,192,345	(51,468,825)	3,497,811		156,192,345	(51,468,825)	Distribution Lines and Subs	97.2599%	151,912,444	(50,058,503)	3,401,966	-	-	-
362.3	Station equipment	5,709,228	(4,311,788)	383,562		5,709,228	(4,311,788)	Distribution Lines and Subs	97.2599%	5,552,786	(4,193,639)	373,052	-	-	-
364	Poles, towers and fixtures	288,526,875	(116,242,444)	7,212,538		288,526,875	(116,242,444)	Distribution Lines and Subs	97.2599%	280,620,812	(113,057,229)	7,014,904	-	-	-
365.1	Overhead conductor and devices	349,042,594	(84,580,811)	10,226,049		349,042,594	(84,580,811)	Distribution Lines and Subs	97.2599%	339,478,311	(82,263,172)	9,945,840	-	-	-
365.2	Reclosers/Sectional	10,503,977	(2,527,094)	360,203		10,503,977	(2,527,094)	Distribution Lines and Subs	97.2599%	10,216,153	(2,457,847)	350,333	-	-	-

Checks to COSS (000s)				
Variance (s/b Zero or within Rounding)				
Checks to plant model	3,390,408,391	(1,409,943,825)	100,395,132	
Variance (s/b Zero or within Rounding)	-	-	(0)	

Wisconsin Power and Light Company
2010 Test Year
Conservation Budget and Expense Summary

Line #	Program Segment	% Electric	2010 Proposed		
			TOTAL	Electric	Gas
1	ACT 141 Statewide Fund				
2	2004 WPL Revenue	78.97%	0	0	0
3	2005 WPL Revenue	77.38%	1,377,552,290	1,065,968,816	311,583,474
4	2006 WPL Revenue	80.77%	1,362,283,462	1,100,321,050	261,962,412
5	2007 WPL Revenue	81.14%	1,408,151,549	1,142,573,364	265,578,185
6	2008 WPL Revenue		0	0	0
7	Three Year Retail Revenue Total	79.77%	4,147,987,301	3,308,863,230	839,124,071
8	3 Year Average Revenue for Act 141 Rev	79.77%	1,382,662,434	1,102,954,410	279,708,024
9	Act 141 Funds Collected @ 1.2%	1.20% 79.77%	16,591,949	13,235,453	3,356,496
10	Adjustments		0	0	0
11	Act 141 Funds Collected @ 1.2% 2009 ACTUAL	1.20%	16,591,949	13,235,453	3,356,496
12	WI PB C&I Conservation		6,874,045	5,639,604	1,234,441
13	WI PB Residential Conservation		7,001,803	4,556,149	2,445,653
14	WI PB Small Bus Ag Conservation		2,716,102	2,297,985	418,117
15					
16	Total ACT 141 Statewide Fund		16,591,949	13,235,453	3,356,496
17	RESIDENTIAL/RENTAL	%			
18	Information/Services (Res)	66.70%	304,995	203,432	101,563
19	Information/Services (Power House)	50.00%	313,460	156,730	156,730
20	TOTAL RESIDENTIAL		618,455	360,162	258,293
21	LOW INCOME WEATHERIZATION				
22	Public Benefits 196.374(2)(a)(b) Low Income Weatherization	26.34%	846,848	223,060	623,788
23					
24	TOTAL LOW INCOME WEATHERIZATION		846,848	223,060	623,788
25	LOAD MANAGEMENT				
26	Information/Services (Res DLC)	100.00%	125,000	125,000	0
27	Information/Services (C&I Interruptible)	100.00%	30,252	30,252	0
28	AMI Demand Response Pilot	100.00%	835,000	835,000	0
29					
30	TOTAL LOAD MANAGEMENT		990,252	990,252	0
31	BUSINESS CUSTOMER ASSISTANCE				
32	SM BUS DSM CUST ASST EE	80.00%	390,000	312,000	78,000
33	C&I DSM CUST ASST EE	80.00%	570,000	456,000	114,000
34					
35	TOTAL BUSINESS CUSTOMER ASSISTANCE		960,000	768,000	192,000
36	BUSINESS - ACT 141 VOLUNTARY PROGRAM				
37	C&I DSM CUST STUDIES	80.00%	4,604	3,683	921
38	DSM - SHARED SAVINGS	80.00%	4,640,443	3,712,354	928,089
39	SHARED SAVING TOTAL BUYDOWN	80.00%	9,869,898	7,895,918	1,973,980
40					
41	TOTAL BUSINESS - ACT 141 VOLUNTARY		14,514,945	11,611,956	2,902,989
42	AGRICULTURAL				
43	Farm Wiring	100.00%	2,404,414	2,404,414	0
44					
45	TOTAL AGRICULTURAL		2,404,414	2,404,414	0
46	GENERAL SUPPORT				
47	Energy Center of Wisconsin	80.00%	270,400	216,320	54,080
48	Research, Planning & Evaluation	90.00%	84,011	75,610	8,401
49					

Wisconsin Power and Light Company
2010 Test Year
Renewable Budget and Expense Summary

Line #	Program Segment	% Electric	2010 Proposed		
			TOTAL	Electric	Gas
1					
2	WPL Renewable Program	75.30%	1,500,000	1,129,432	370,568
3	Renewable Cust Asst		50,000	37,648	12,352
4	TOTAL EXPENSED to RENEWABLE ESCROW		1,550,000	1,167,080	382,920

Wisconsin Power and Light
Test Year 2010
Deferral Amortization Schedule
Retail Amounts Only

Exhibit 6 (MWS)
Schedule 13
Page 1 of 1
Martin W. Seitz
Docket No. 6680-UR-117

Deferrals	PSCW Deferral Authorization	Amortization Period Remaining	UR-117 2010 Amounts		UR-116 Approved Amounts		Variance	
			Electric	Gas	Electric	Gas	Electric	Gas
Kewaunee Turbine	6680-UR-112	2010	\$86,247	\$0	\$86,247	\$0	\$0	\$0
Excess AFUDC		16 Years (Continuous)	\$615,681	\$38,494	\$671,345	\$39,812	(\$55,664)	(\$1,318)
Excess AFUDC - Common Share		11 Years (Continuous)	\$52,164	\$6,113	\$73,513	\$9,882	(\$21,349)	(\$3,769)
ATC/MISO Day 1 Costs	05-EI-129	2010	(\$123,853)	\$0	(\$123,853)	\$0	\$0	\$0
ATC/MISO Wheeling	6680-UR-116	2010	(\$4,367,404)	\$0	\$0	\$0	(\$4,367,404)	\$0
Interest on Tax Deficiencies	6680-UR-111	5 Years	\$39,362	\$0	\$61,502	\$0	(\$22,140)	\$0
Kewaunee Sales Expense	05-EI-136	2014	\$307,377	\$0	\$307,377	\$0	\$0	\$0
Kewaunee Disposal Lawsuit	05-GF-145	2010	(\$376,552)	\$0	(\$376,552)	\$0	\$0	\$0
MISO Day 2	05-GF-150	2010	\$5,015,611	\$0	\$5,015,604	\$0	\$7	\$0
Baseload Deferral Pre-Certification	6680-GF-114	2012	\$2,127,427	\$0	\$4,439,088	\$0	(\$2,311,661)	\$0
Baseload Deferral Pre-Construction	6680-GF-114	2012	\$2,567,139	\$0	\$0	\$0	\$2,567,139	\$0
Wind Farm Deferral	6680-GF-121	2010	\$691,577	\$0	\$691,584	\$0	(\$7)	\$0
Cedar Ridge NIRB	6680-UR-116	2010	(\$735,314)	\$0	\$0	\$0	(\$735,314)	\$0
Cedar Ridge Depreciation	6680-UR-116	2010	(\$2,005,585)	\$0	\$0	\$0	(\$2,005,585)	\$0
CACP	6680-GF-122	2012	\$1,163,730	\$0	\$0	\$0	\$1,163,730	\$0
CAIR	6680-UR-116	2010	(\$2,368,049)	\$0	\$0	\$0	(\$2,368,049)	\$0
EESA	05-GF-179	2010	(\$670,986)	\$0	\$0	\$0	(\$670,986)	\$0
SO2 Emissions Credit	05-EI-113	2009	(\$234,054)	\$0	\$180,992	\$0	(\$415,046)	\$0
NOX Emissions Credit	6680-UR-114	2010	(\$76,494)	\$0	(\$76,494)	\$0	(\$0)	\$0
Pension & OPEB	6680-UR-116	2012	\$2,691,288	\$505,488	\$0	\$0	\$2,691,288	\$505,488
MGP Site Clean-up Costs	6680-UR-108	5 Years	\$0	\$434,508	\$0	\$797,953	\$0	(\$363,445)
Net Total			\$4,399,311	\$984,603	\$10,950,353	\$847,647	(\$6,551,042)	\$136,956

Wisconsin Power and Light Company
Schedule of Items Filed
6680-UR-117 2010 Test Year

Filing Requirement #	Description	Filing Date/Status
Testimony & Exhibits:		
Overview of Request	Barbara J. Swan, Testimony, Exhibit 1 (BJS) (The Application)	May 8, 2009
MWH Sales Forecast	Ronald G. Helweg, Testimony	May 8, 2009
Capital Structure/Cost of Capital	Pat L. Kampling, Testimony, Exhibit 2 (PLK), Exhibit 3 (PLK), Exhibit 4 (PLK)	May 8, 2009
Return on Common Equity	Michel J. Vilbert, Testimony, Exhibit 5 (MJV)	May 8, 2009
Revenue Requirements	Martin W. Seitz, Testimony, Exhibit 6 (MWS)	May 8, 2009
Electric Rate Design	Brian Penington, Testimony, Exhibit(s)	To Be Filed by End of May
Gas Rate Design	Sonya Kessinger, Testimony, Exhibit(s)	To Be Filed by End of May
Original Filing Requirements (FR):		
FR 01	Cover letter with summary of filing.	May 5, 2009
FR 02	Summary of noteworthy aspects of the filing; i.e new or unique items that the utility is proposing or that the Commission should be aware of in order to keep an open, efficient dialogue between staff and the utility.	May 5, 2009
FR 03	Test year operating income statement by functional grouping and average net investment rate base by component (i.e. plant in service, accumulated reserve for depreciation, materials and supplies). This information should be provided for total company and	May 5, 2009
FR 04	Consumer consumption information and calculation of revenues at present rates by rate class for the test year, including billing units, and other operating revenue.	May 5, 2009
FR 04	Consumer consumption information and calculation of revenues at present rates by rate class for the test year, including billing units, and other operating revenue.	May 5, 2009
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FR 04	Consumer consumption information and calculation of revenues at present rates by rate class for the test year, including billing units, and other operating revenue.	May 5, 2009
FR 04	Consumer consumption information and calculation of revenues at present rates by rate class for the test year, including billing units, and other operating revenue.	May 5, 2009
FR 05	Information to aid in the design of seasonal rates. (Only required for those utilities with seasonal rates, or those proposing seasonal rates) A. Electric: Seasonal sales information by rate class, provided in similar format as the response above.	May 5, 2009
FR 05	Information to aid in the design of seasonal rates. (Only required for those utilities with seasonal rates, or those proposing seasonal rates) B. Gas: Monthly throughput information by rate class, provided in similar format as the response to 4 above.	May 5, 2009
FR 05	Information to aid in the design of seasonal rates. (Only required for those utilities with seasonal rates, or those proposing seasonal rates) A. Electric: Seasonal sales information by rate class, provided in similar format as the response above.	May 5, 2009
FR 05	Information to aid in the design of seasonal rates. (Only required for those utilities with seasonal rates, or those proposing seasonal rates) B. Gas: Monthly throughput information by rate class, provided in similar format as the response to 4 above.	May 5, 2009
FR 06	A. Summary of test year total MWH requirements. This schedule should show total requirements by customer class, wholesale sales by type: (i.e. full requirements, partial requirements, firm), limited term; economy, company use, and lost and unaccounted for	To Be Filed by End of May
FR 06	B. Summary of test year total gas therm requirements. This schedule should show total requirements by customer class split between sales and transportation (firm and interruptible), company use, and lost and unaccounted for.	To Be Filed by End of May
FR 07	A. Summary of test year MWH sources including summary of fuel costs, purchased power expense, and sales for resale revenues.	May 5, 2009
FR 07	B. Summary of test year cost of gas. This information should be broken down by component.	May 5, 2009
FR 08	Test year operation and maintenance expenses by account, broken down between payroll and other. This information should be provided for total company and Wisconsin retail, if applicable.	May 5, 2009
FR 09	Summary of the most recent year's actual payroll, and estimated test year payroll.	May 5, 2009

Wisconsin Power and Light Company
Schedule of Items Filed
6680-UR-117 2010 Test Year

Filing Requirement #	Description	Filing Date/Status
FR 10	Conservation budget and expense summary. If the utility anticipates a filing that is not consistent with the attachment, contact either Carol Stemrich at 608-266-8174, or Jeff Murley at 608-267-1207.	May 5, 2009
FR 11	Quantitative DSM goals by sector.	May 5, 2009
FR 12	DSM tariff sheets for all programs.	May 5, 2009
FR 13	Summary of the most recent year ended and estimated test year: advertising expenses. This summary should provide the total amount by account and should be further broken down to show the type of advertising, (i.e. Conservation and Load Management, Safety,	May 5, 2009
FR 14	Summary of test year federal and state income taxes and taxes other than income taxes by component.	To Be Filed by May 15
FR 15	Cost of capital summary including the average dollar amount for each component, the ratio percentage of each capital component to the total, the annual cost rate for each component, and the overall weighted cost of capital.	To Be Filed by May 15
FR 16	Calculation showing the conversion of the weighted cost of capital to the required return on average net investment rate base. This schedule should include the adjusted weighted cost of capital using the ratio of rate base plus construction work in progre	To Be Filed by May 15
FR 17	Calculation of the test year RATIO by month.	May 5, 2009
FR 18	Calculation of the test year revenue deficiency or excess.	May 5, 2009
FR 19	Ten (10) year financial forecast.	May 5, 2009
FR 20	The customer information form required by state statute.	May 5, 2009
FR 21	Environmental screening information required by state statute.	May 5, 2009
FR 22	Proposed rate design by customer class and explanation of how each relates to the cost of service study results.	To Be Filed by End of May
FR 22	Proposed rate design by customer class and explanation of how each relates to the cost of service study results.	To Be Filed by End of May
FR 23	Customer impacts of proposed rate design.	To Be Filed by End of May
FR 23	Customer impacts of proposed rate design.	To Be Filed by End of May
FR 24	Customer impact/ability to pay data.	To Be Filed by End of May
FR 25	Cost-of-Service Studies (COSS): A. Test year gross plant, depreciation reserve and depreciation expense (including deferred) by account.	To Be Filed by End of May
FR 25	Cost-of-Service Studies (COSS): B. Other rate base components (i.e. materials and supplies, accumulated deferred income taxes, customer advances for construction). This information should be provided in detail to allow allocation in a cost study.	To Be Filed by End of May
FR 25	Cost-of-Service Studies (COSS): C. Electric - Allocation factors by rate class and total system for the test year (allocation factors should be at secondary, primary, transmission and generation voltage levels): 1. number of customers.	To Be Filed by End of May
FR 25	Cost-of-Service Studies (COSS): C. Electric - Allocation factors by rate class and total system for the test year (allocation factors should be at secondary, primary, transmission and generation voltage levels): 2. kWh sales.	To Be Filed by End of May
FR 25	Cost-of-Service Studies (COSS): C. Electric - Allocation factors by rate class and total system for the test year (allocation factors should be at secondary, primary, transmission and generation voltage levels): 3. monthly peak coincident demand.	To Be Filed by End of May
FR 25	Cost-of-Service Studies (COSS): C. Electric - Allocation factors by rate class and total system for the test year (allocation factors should be at secondary, primary, transmission and generation voltage levels): 4. monthly peak noncoincident demand.	To Be Filed by End of May
FR 25	Cost-of-Service Studies (COSS): C. Electric - Allocation factors by rate class and total system for the test year (allocation factors should be at secondary, primary, transmission and generation voltage levels): 5. customer weighting factors and the devel	To Be Filed by End of May
FR 25	Cost-of-Service Studies (COSS): C. Gas - Allocation factors by rate class and total system for the test year (allocation factors should be at secondary, primary, transmission and generation voltage levels): 1. number of customers.	To Be Filed by End of May
FR 25	Cost-of-Service Studies (COSS): C. Gas - Allocation factors by rate class and total system for the test year (allocation factors should be at secondary, primary, transmission and generation voltage levels): 2. therm (dekatherm) sales.	To Be Filed by End of May
FR 25	Cost-of-Service Studies (COSS): C. Gas - Allocation factors by rate class and total system for the test year (allocation factors should be at secondary, primary, transmission and generation voltage levels): 3. coincident and noncoincident demand.	To Be Filed by End of May

Wisconsin Power and Light Company**Schedule of Items Filed**

6680-UR-117 2010 Test Year

Filing Requirement #	Description	Filing Date/Status
FR 25	Cost-of-Service Studies (COSS): C. Gas - Allocation factors by rate class and total system for the test year (allocation factors should be at secondary, primary, transmission and generation voltage levels): 4. average and excess demand.	To Be Filed by End of May
FR 25	Cost-of-Service Studies (COSS): C. Gas - Allocation factors by rate class and total system for the test year (allocation factors should be at secondary, primary, transmission and generation voltage levels): 5. customer weighting factors and the developmen	To Be Filed by End of May
FR 25	Cost-of-Service Studies (COSS): D. Detail of the classification of all accounts between allocation factors.	To Be Filed by End of May
FR 25	Cost-of-Service Studies (COSS): D. Detail of the classification of all accounts between allocation factors.	To Be Filed by End of May
FR 25	Cost-of-Service Studies (COSS): E. Account levels by class or sector for costs which can be directly assigned by class or sector (i.e. conservation program budgets, uncollectible costs).	To Be Filed by End of May
FR 25	Cost-of-Service Studies (COSS): E. Account levels by class or sector for costs which can be directly assigned by class or sector (i.e. conservation program budgets, uncollectible costs).	To Be Filed by End of May
FR 25	Cost-of-Service Studies (COSS): F. Electric: The proportion of the distribution system which is at primary and secondary voltage levels.	To Be Filed by End of May
FR 25	Cost-of-Service Studies (COSS): G. Electric: Analysis used in classifying accounts 364-373 between allocation factors.	To Be Filed by End of May
FR 25	Cost-of-Service Studies (COSS): H. Electric: Loss factors for demand and energy at major voltage levels.	To Be Filed by End of May
FR 25	Cost-of-Service Studies (COSS): I. Electric: Avoided costs for customer-owned generating systems.	To Be Filed by End of May
FR 25	Cost-of-Service Studies (COSS): J. Electric: Approximate on-peak/off-peak energy use ratios for each rate class presented in the embedded cost of service study.	To Be Filed by End of May
FR 25	Cost-of-Service Studies (COSS): K. Gas: Effect of lost and unaccounted for gas on the rate margin for sales and transportation customers.	To Be Filed by End of May
FR 26	Electric: Five year forecast of marginal energy costs. The forecast should be differentiated by on-peak and off-peak periods, and by season.	To Be Filed by End of May
FR 26	Gas: Detail of Mains Zero-Intercept study and recommended classification of mains.	To Be Filed by End of May
FR 27	Electric: Current estimates of marginal transmission and distribution costs	To Be Filed by End of May
FR 27	Gas: Detail of any other outside studies which affect major classification and allocations (i.e. Meters and Services).	To Be Filed by End of May
FR 28	Electric: Current estimate of marginal generation capacity costs, including a copy of the analysis used to produce this estimate.	To Be Filed by End of May

Revenue Requirement Data Requests (RR):

RR 01	The amount of increase/decrease requested and the rates of return on equity and rate base requested. Include a statement of general assumptions, inflation rates and methods of projection in developing the test year income statement and rate base. In add	May 5, 2009
RR 02	Derivation of composite inflation rates assumed from the most recent actuals through the bridge period and the test year, and where such overall assumptions impact the test year revenue requirement.	May 5, 2009
RR 03	Descriptive summary of how test year gas sales forecast was developed, including, but not limited to, the following: assumptions.	To Be Filed by End of May
RR 03	Descriptive summary of how test year gas sales forecast was developed, including, but not limited to, the following: weather normalization methods.	To Be Filed by End of May
RR 03	Descriptive summary of how test year gas sales forecast was developed, including, but not limited to, the following: growth expectations.	To Be Filed by End of May
RR 03	Descriptive summary of how test year gas sales forecast was developed, including, but not limited to, the following: time period used as the base for building test year sales.	To Be Filed by End of May
RR 04	Historical actual monthly gas sales data, both gas volumes and customers, by rate schedule for the most recent 5 calendar years. Provide a summary schedule showing these annual actual gas sales, by rate schedule, with a separate column showing the test-y	To Be Filed by End of May
RR 05	Weather normalized monthly gas sales by rate schedule for the last 5 years. <i>Note: When showing historical actual sales and historical weather normalized sales, both in Dths and customer counts, by rate schedule, for all Wisconsin large commercial and ind</i>	To Be Filed by End of May
RR 06	Summary schedule showing annual weather normalized gas sales by rate class, consistent with no. 5. above, with a separate column showing test-year gas sales by rate class. <i>Note: When showing historical actual sales and historical weather normalized sales</i>	To Be Filed by End of May
RR 07	Actual degree day information, by month, and totaled for each calendar year, for the most recent 20 years. Show the 20 year average, for each month, and the annual total. Show what degree day information was used to calculate the test year gas sales for	To Be Filed by End of May
RR 08	Explain any significant customer usage changes from historical to the test year.	To Be Filed by End of May

Wisconsin Power and Light Company**Schedule of Items Filed****6680-UR-117 2010 Test Year**

Filing Requirement #	Description	Filing Date/Status
RR 09	Seasonal/monthly sales information for firm rate schedules with seasonal rates (like D-1 collection) by month, for the test year.	To Be Filed by End of May
RR 10	Summary of incremental sales in the test year resulting from sales promotion efforts of new programs (i.e. not captured in trends.) For each program, show derivation of sales volume.	May 5, 2009
RR 11	Detailed analysis of how sales revenues were calculated for the test year. Show each billing component, by rate schedule. Show each rate separately: distribution margin rate, gas cost acquisition rate, customer charge, administrative charge, commodity r	To Be Filed by End of May
RR 12	Where do company use sales and interdepartmental sales appear for the gas utility?	To Be Filed by End of May
RR 13	Show what the last 5 years of company use and interdepartmental sales have been, along with the company estimate for the test year for the gas utility.	To Be Filed by End of May
RR 14	Show the last 5 years of actual lost and unaccounted for gas, and the test year estimate.	To Be Filed by End of May
RR 15	Detailed analysis of how cost of gas was calculated. Use the PGA filing spreadsheets for format. Every gas cost component must be shown and every rate calculation must be shown, so it is apparent exactly how commodity, peak, annual demand, and other rat	To Be Filed by End of May
RR 16	Reconcile cost of gas shown in expenses to "cost of gas" included in gas operating revenues.	May 5, 2009
RR 17	Detailed calculation showing monthly volume balances of gas in storage for the last 5 years, along with annual averages for inventory, both in volumes and dollars. Show how the test year estimate was derived. Show what the volume assumptions are for the	May 5, 2009
RR 18	Historical monthly electric sales data for both raw actual sales and weather normalized sales, for all billing components, including but limited to electric volumes and customers, by rate schedule for the most recent 5 calendar years. Provide a summary s	To Be Filed by End of May
RR 19	Test year estimate of unbilled mWh sales and description of the method used to develop such estimates and related computations.	To Be Filed by End of May
RR 20	Test year estimate of on-peak/off-peak sales by month and actual historical data used to develop the test year forecast.	To Be Filed by End of May
RR 21	Summary schedule of total company use and total losses for the most recent 5 calendar years and the test year.	To Be Filed by End of May
RR 22	Descriptive summary of how test year electric sales forecast was developed, including, but not limited to, the following: assumptions.	To Be Filed by End of May
RR 22	Descriptive summary of how test year electric sales forecast was developed, including, but not limited to, the following: weather normalization methods.	To Be Filed by End of May
RR 22	Descriptive summary of how test year electric sales forecast was developed, including, but not limited to, the following: growth expectations.	To Be Filed by End of May
RR 22	Descriptive summary of how test year electric sales forecast was developed, including, but not limited to, the following: time period used as the base for building test year sales.	To Be Filed by End of May
RR 23	Actual heating degree day and cooling degree day information, by month, and totaled for each calendar year, for the most recent 20 years. Show the 20 year average, for each month, and the annual total. Show what degree day information was used to calcul	To Be Filed by End of May
RR 24	Explain any significant customer usage changes from historical for the test year. Include explanations of any significant changes in large customer volume sales or large customer count changes.	To Be Filed by End of May
RR 25	Seasonal/monthly sales information for firm rate schedules with seasonal rates.	To Be Filed by End of May
RR 26	Summary of incremental sales in the test year resulting from sales promotion efforts of new programs (i.e. not captured in trends.) For each program, show derivation of sales volume.	May 5, 2009
RR 27	Detailed analysis of how sales revenues were calculated for the test year. Show each billing component, by rate schedule.	To Be Filed by End of May
RR 28	Historical actual data on the number of street lights in each street lighting rate classes for the last 5 years and the test year forecast.	To Be Filed by End of May
RR 29	Summary schedule that shows actual Other Operating Revenues, for the gas utility and electric utility (Wisconsin and Total Company), by account, for the most recent 5 years, and the company test year estimates. For any test year estimates that are signif	May 5, 2009
RR 30	O & M expenses by account for the test year and most recent 3 calendar years of actual, broken down between labor and other. If the test year estimate is shown by something other than PSC account, provide the most recent 3 calendar years of actual on the	May 5, 2009
RR 31	Calculations showing all costs or charges from other operating entities such as the Nuclear Management Company (NMC) or the American Transmission Company (ATC) for the most recent 3 calendar years of actual and for the test year. Provide accounts charged	May 5, 2009

Wisconsin Power and Light Company**Schedule of Items Filed****6680-UR-117 2010 Test Year**

Filing Requirement #	Description	Filing Date/Status
RR 32	Clearing account activity for the most recent 3 calendar years of actual and the test year. Provide the detail of charges to and allocations from all clearing accounts.	May 5, 2009
RR 33	All amortizations or unusual expenses included in the test year and the most recent 3 calendar years of actual, as applicable. Include descriptions and accounts charged.	May 5, 2009
RR 34	Uncollectible accounts expense for the test year and most recent 3 calendar years of actual. Include gross write offs and collections of amounts previously written off. Also show net write offs as a percentage of applicable sales revenue.	May 5, 2009
RR 35	Customer service expenses for the test year and most recent 3 calendar years of actual. Provide the breakdown between conservation (including weatherization) and other costs, by program, between labor and other.	May 5, 2009
RR 36	Summary of the conservation escrow account through the most recent available month and show what was included in the test year revenue requirement.	May 5, 2009
RR 37	All sales promotion expenses by project and account for the test year and the most recent 3 calendar years of actual.	May 5, 2009
RR 38	All economic development costs by program and by account for the test year and most recent 3 calendar years of actual.	May 5, 2009
RR 39	Governmental related expenses, including lobbying and other political activity, for the test year and most recent 3 calendar years of actual. Indicate the expense accounts charged.	May 5, 2009
RR 40	Breakdown of administrative expenses transferred (account 922) for the test year and the most recent 3 calendar years of actual.	May 5, 2009
RR 41	Summary of most recent 3 calendar years of actual advertising data consistent with filing requirement #13 information requested.	May 5, 2009
RR 42	Breakdown of outside services expense (account 923) by vendor for the test year and the most recent 3 calendar years of actual.	May 5, 2009
RR 43	Breakdown of insurance expense (account 924) by policy for the test year and the most recent 3 calendar years of actual. Include current premiums and expiration dates.	May 5, 2009
RR 44	Breakdown of injuries and damages expense (account 925) for the test year and the most recent 3 calendar years.	May 5, 2009
RR 45	Breakdown of pensions and benefits (account 926) by benefit for the test year and the most recent 3 calendar years. Provide calculations of how each benefit was derived. Provide a copy of the most recent actuarial report.	To Be Filed by May 15
RR 46	Breakdown of regulatory commission expense (account 928) for the test year and the most recent 3 calendar years.	May 5, 2009
RR 47	Breakdown of miscellaneous general expense (account 930.2) for the test year and the most recent 3 calendar years.	May 5, 2009
RR 48	Detailed summary of all industry association dues, corporate memberships, etc. Include the accounts they are recorded in.	May 5, 2009
RR 49	Breakdown of maintenance of general plant (account 935) for the test year and the most recent 3 calendar years.	May 6, 2009
RR 50	Regarding Manufactured Gas Clean-up (MGP) expenditures, provide a summary of what has been included in the company's gas utility income statement (Wisconsin) for the test year. For example, if \$1,000,000 has been included for an MGP amortization, please	May 7, 2009
RR 51	Description of how test year payroll and employee estimates were developed for the test year. Include payroll increases for the most recent calendar year and the test year, by employee group. Also explain how part time, summer help, overtime and vacancy	May 7, 2009
RR 52	Total payroll by employee group for the most recent calendar year and the test year.	May 7, 2009
RR 53	Distribution of total payroll for the most recent calendar year and the test year (i.e. plant, O & M, etc.).	May 7, 2009
RR 54	Monthly employee counts by employee group for the most recent calendar year and the test year. For any new positions, provide position titles, documentation supporting the need for a new employee, and estimated wages for such employee for the test year.	To Be Filed by May 15
RR 55	Number of part time and summer employees and related dollar amounts for the most recent calendar year and the test year.	May 7, 2009
RR 56	Overtime hours and dollars for the most recent 3 calendar years and the test year.	May 7, 2009
RR 57	Executive payroll (all compensation) for the most recent 3 calendar years and the test year by position. Show allocations of executive payroll to all utility and non-utility entities and the basis for the allocations.	To Be Filed by May 15

Wisconsin Power and Light Company**Schedule of Items Filed**

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Filing Requirement #	Description	Filing Date/Status
RR 58	Total compensation by employee group for the most recent calendar year and the test year. Show detail by component, including bonuses and incentive payments.	May 7, 2009
RR 59	Calculations for the following items: All payroll related taxes.	May 7, 2009
RR 59	Calculations for the following items: Wisconsin License Fee/Gross Receipts Tax.	May 7, 2009
RR 59	Calculations for the following items: Remainder Assessment.	May 7, 2009
RR 59	Calculations for the following items: Transfers to construction/removal.	May 7, 2009
RR 59	Calculations for the following items: Other.	May 7, 2009
RR 60	Calculation of state and federal income tax expenses for the test year. Include components such as net income before taxes, synchronized interest expense and Schedule M adjustments.	May 7, 2009
RR 61	Calculations supporting the adjustments to operating income that have been assumed for the test year. Include the supporting calculation for synchronized interest expense.	May 7, 2009
RR 62	CWIP balances by month and by category for the bridge period from the latest actual balances through the test year. Show expenditures and transfers to plant in service.	May 7, 2009
RR 63	Detailed summary of the construction budget for the bridge period and the test year. Include descriptions of major budget items.	May 7, 2009
RR 64	Expenditures by month and by budget item or category for the bridge period and the test year.	May 7, 2009
RR 65	Plant in service balances by month and by account from the last actual balances, through the bridge period and the test year. Show additions and retirements. Show units added or retired for feet of main and numbers of services.	May 7, 2009
RR 66	Reserve for depreciation balances by month and by plant account from the last actual balances for the bridge period and the test year. Show accruals, retirements, salvage, cost of removal and amortizations separately. Explain any significant items.	May 7, 2009
RR 67	Depreciation expense accrual included in the test year revenue requirement, by month and by plant account or functional category, showing derivation. Reconcile to Commission certified rates.	May 7, 2009
RR 68	Schedule of computer software amortizations for the most recent calendar year, bridge period and test year.	May 7, 2009
RR 69	Schedule of depreciation rates used in the test year revenue requirement for transportation and power operated equipment.	May 7, 2009
RR 70	Materials and supply balances by month from the most recent actual balances, through the company estimates for the bridge period and the test year.	May 7, 2009
RR 71	All LNG, propane and gas in storage balances, by month, from the most recent actual balances through the bridge period and the test year estimates. Show volumes, cost assumptions, and dollars.	May 7, 2009
RR 72	Customer advances by month from the most recent actual balances through the bridge period and the test year estimates.	May 7, 2009
RR 73	Deferred tax balances by month from the most recent actual balances through the bridge period and the test year estimates.	May 7, 2009
RR 74	Summary calculation of deferred taxes from the most recent actual balances through the bridge period and the test year estimates.	May 7, 2009
RR 75	Monthly estimates of all capital components from the most recent actual balances through the bridge period and the test year. Include debt issuances, principal repayments, and retirement of debt, all by month. For common equity, show estimated net income	May 7, 2009
RR 76	Source and use of funds schedule (cash flow) from the most recent actual balances through the bridge period and the test year.	May 7, 2009
RR 77	Calculation of long term debt for the test year, using the PSCW method separating interest from amortization of debt discount, premium and expense. Show debt by month and issue.	May 7, 2009
RR 78	Ratio (of rate base plus CWIP to capital) by month from the most recent actual balances through the bridge period and the test year estimates. Provide supporting workpapers.	May 7, 2009
RR 79	Calculation of the Ratio on a monthly basis for the most recent 2 calendar years and the current year to date.	May 7, 2009
RR 80	Year-end balance sheet or trial balance for the most recent calendar year	May 7, 2009
Rate Design Data Requests (RD):		
RD 01	Allocation factors by rate class and total system for the test year. Allocation factors should be at secondary, primary, transmission and generation voltage levels: number of customers.	To Be Filed by End of May
RD 01	Allocation factors by rate class and total system for the test year. Allocation factors should be at secondary, primary, transmission and generation voltage levels: kWh sales.	To Be Filed by End of May
RD 01	Allocation factors by rate class and total system for the test year. Allocation factors should be at secondary, primary, transmission and generation voltage levels: monthly peak coincident demand.	To Be Filed by End of May

Wisconsin Power and Light Company**Schedule of Items Filed****6680-UR-117 2010 Test Year**

Filing Requirement #	Description	Filing Date/Status
RD 01	Allocation factors by rate class and total system for the test year. Allocation factors should be at secondary, primary, transmission and generation voltage levels: monthly peak noncoincident demand.	To Be Filed by End of May
RD 01	Allocation factors by rate class and total system for the test year. Allocation factors should be at secondary, primary, transmission and generation voltage levels: customer weighting factors used in number 21 below and the development of those weighting	To Be Filed by End of May
RD 02	Proportion of the distribution system which is at primary and secondary voltage levels. (Sampling techniques are acceptable.)	To Be Filed by End of May
RD 03	Analysis used in classifying Accounts 364 through 373 between allocation factors. Minimum system zero intercept, or regression methods should be included.	To Be Filed by End of May
RD 04	Loss factors for demand and energy at major voltage levels.	To Be Filed by End of May
RD 05	Avoided costs for customer owned generating systems.	To Be Filed by End of May
RD 06	Approximate on-peak/off-peak energy use ratios for each rate class presented in the embedded cost of service study.	To Be Filed by End of May
RD 07	Average daily load curves for each major class or group for each month.	To Be Filed by End of May
RD 08	Breakdown of test year purchased power expense, by component (demand, energy, customer) and applicable charges (on-peak energy, off-peak energy).	To Be Filed by End of May
RD 09	Detail the classification of all accounts between allocation factors such as peak-demand, energy, location (customer), customer numbers, etc.	To Be Filed by End of May
RD 10	Number of miles of distribution system.	To Be Filed by End of May
RD 11	Percent of consumption occurring during on-peak time periods by rate class.	To Be Filed by End of May
RD 12	Provide the following information, by month, for the most recent twelve months: maximum generation on-peak (kWh).	To Be Filed by End of May
RD 12	Provide the following information, by month, for the most recent twelve months: maximum generation off-peak (kWh).	To Be Filed by End of May
RD 12	Provide the following information, by month, for the most recent twelve months: available capacity of each production plant at time of maximum on-peak capacity.	To Be Filed by End of May
RD 12	Provide the following information, by month, for the most recent twelve months: available capacity of each production plant at time of maximum off-peak capacity.	To Be Filed by End of May
RD 12	Provide the following information, by month, for the most recent twelve months: capacity of each production plant not available due to scheduled maintenance.	To Be Filed by End of May
RD 12	Provide the following information, by month, for the most recent twelve months: capacity of each production plant not available for reasons other than scheduled maintenance.	To Be Filed by End of May
RD 12	Provide the following information, by month, for the most recent twelve months: average on-peak variable production expense for each plant.	To Be Filed by End of May
RD 12	Provide the following information, by month, for the most recent twelve months: average off-peak variable production expense for each plant.	To Be Filed by End of May
RD 12	Provide the following information, by month, for the most recent twelve months: average of all plants on-peak variable production expense.	To Be Filed by End of May
RD 12	Provide the following information, by month, for the most recent twelve months: average of all plants off-peak variable production expense.	To Be Filed by End of May
RD 12	Provide the following information, by month, for the most recent twelve months: kWh produced by each plant on-peak.	To Be Filed by End of May
RD 12	Provide the following information, by month, for the most recent twelve months: kWh produced by each plant off-peak.	To Be Filed by End of May
RD 13	Show the zero intercept calculation for gas mains. If a different method is used to classify distribution mains, briefly describe that method.	To Be Filed by End of May
RD 14	Allocation factors by rate schedule and total system for the test year and how determined: number of customers.	To Be Filed by End of May
RD 14	Allocation factors by rate schedule and total system for the test year and how determined: therm sales.	To Be Filed by End of May
RD 14	Allocation factors by rate schedule and total system for the test year and how determined: coincident peak demand.	To Be Filed by End of May
RD 14	Allocation factors by rate schedule and total system for the test year and how determined: noncoincident peak demand.	To Be Filed by End of May
RD 15	Provide alternate fuel price analysis including projections of both utility supplied fuels and alternate fuel prices.	To Be Filed by End of May
RD 16	Please submit requests for changes in rules, ancillary charges or service extension by showing the change(s) from existing tariffs in a redline format.	To Be Filed by End of May

Wisconsin Power and Light Company
Schedule of Items Filed
6680-UR-117 2010 Test Year

Filing Requirement #	Description	Filing Date/Status
RD 16	Please submit requests for changes in rules, ancillary charges or service extension by showing the change(s) from existing tariffs in a redline format.	To Be Filed by End of May
RD 17	Please submit a cost analysis to support a requested change in ancillary charges, telemetering charges, enhanced transportation charges, gate station aggregation charges and unauthorized use charges.	To Be Filed by End of May
RD 18	Please describe the company's investment and operating costs associated with the gas purchasing activities for system sales customers including a general description of such processes. Provide a cost analysis by account for such activities from procuring	To Be Filed by End of May

Wisconsin Power and Light
Test Year 2010
Working Capital Examples

Exhibit 6 (MWS)
Schedule 15
Page 1 of 1
Martin W. Seitz
Docket No. 6680-UR-117

Example A

<u>Item</u>	<u>Assets</u>
Rate Base	\$ 1,000,000
Other Utility Assets	\$ 1,000,000
Total Utility Assets	<u>\$ 2,000,000</u>
	<u>Liabilities and Capital</u>
Utility Capital	\$ 1,000,000
Other Utility Liabilities	\$ 1,000,000
Total Utility Liabilities and Capital	<u>\$ 2,000,000</u>
Cost of Capital Percentage	10.00%
<u>Ratio Computation:</u>	
Rate Base	\$ 1,000,000
Divided by:	
Utility Capital	\$ 1,000,000
Ratio (Rate Base/Utility Capital)	1.00
Return on Rate Base:	
<u>Cost of Capital Percentage:</u>	10.00%
Divided by:	
Ratio (Rate Base/Utility Capital)	1.00
Return on rate base percentage	10.00%

Example B

<u>Item</u>	<u>Assets</u>
Rate Base	\$ 1,000,000
Other Utility Assets	\$ 1,000,000
Total Utility Assets	<u>\$ 2,000,000</u>
	<u>Liabilities and Capital</u>
Utility Capital	\$ 1,100,000
Other Utility Liabilities	\$ 900,000
Total Utility Liabilities and Capital	<u>\$ 2,000,000</u>
Cost of Capital Percentage	10.00%
<u>Ratio Computation:</u>	
Rate Base	\$ 1,000,000
Divided by:	
Utility Capital	\$ 1,100,000
Ratio (Rate Base/Utility Capital)	0.91
Return on Rate Base:	
<u>Cost of Capital Percentage:</u>	10.00%
Divided by:	
Ratio (Rate Base/Utility Capital)	0.91
Return on rate base percentage	11.00%